Government of Saskatchewan

Annual Report 2003 - 2004

Saskatchewan Property Management Corporation

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Letter of transmittal

June 2004

To Her Honour
The Honourable Dr. Lynda M. Haverstock
Lieutenant-Governor of Saskatchewan
Province of Saskatchewan

Your Honour:

I have the honour to submit the annual report of the Saskatchewan Property Management Corporation for the period April 1, 2003 to March 31, 2004. Included are the financial statements for the year, duly certified by Deloitte & Touche LLP, Chartered Accountants, and in a form approved by the Treasury Board under the Accountability Framework of the Government of Saskatchewan. This is all in accordance with *The Saskatchewan Property Management Corporation Act.*

Respectfully submitted,

Deb Higgins
Minister Responsible for
Saskatchewan Property
Management Corporation

President's message

Numerous challenges and achievements marked the 2003-04 fiscal year for SPMC.

The most noteworthy achievement was managing the Wascana Lake Urban Revitalization Project. Within very tight timelines, SPMC secured funding commitments from the governments of Canada and Saskatchewan and the City of Regina, engaged a consultant to design the project and secure the required environmental approvals, tendered the project, managed the numerous obstacles and opportunities that emerged as the project proceeded and managed public communications throughout the project.

Officials of the Government of Canada, the City of Regina and the Wascana Centre Authority, along with the contractors and their workers, worked closely with SPMC and the SPMC consultant to successfully deliver the deepening of the lake, and put plans in place for surface enhancements to be completed by the fall of this year.

Difficult decisions were reached to discontinue the operation of the Echo Valley Conference Centre, to transfer the electronic security monitoring function to SecurTek, to develop the Community Donations Program and reorganize the Sales and Salvage function, and to reduce other staff positions to meet budget targets.

SPMC was directed to transform the organization from a Treasury Board Crown Corporation to a department of Executive Government. Various committees were established to work with the Departments of Finance and Justice as well as the Public Service Commission to plan and carry out the transition.

Work commenced on the installation of a new financial system which will be compatible with the financial systems of Executive Government, and SPMC employees are assisting in the development of a new government-wide human resources information system.

Construction got underway at Government House in Regina which is owned and operated by SPMC. A new addition will be added to complement the original building in commemoration of Saskatchewan's Centennial in 2005. SPMC is working with provincial and federal funding bodies, provincial government departments and the construction industry to complete this $6.4 million project.

This was the first year that the corporation distributed a client satisfaction survey to acquire feedback on performance. SPMC received an overall 90.6 per cent positive satisfaction rating, which is a tribute to the efforts and skills of employees.

SPMC employees were recognized in a Long Service and Retirement Ceremony in the fall attended by the former Minister Responsible for SPMC, Ron Osika. I was pleased to attend and congratulate many of our staff members who have dedicated a large portion of their working lives to the public service. SPMC is developing an employee recognition plan to recognize the contributions of employees toward the betterment of our workplace.

As SPMC submits its first performance report, it is encouraging to have achieved the goals and actions set out last year, and to look forward to implementing our vision of providing quality services at minimum costs to our public sector clients.

Ray Clayton
President

Introduction

SPMC's 2003-04 Annual Report contains information on the results for the goals, objectives and key actions that were published in our first Performance Plan which was released in July 2003. It also highlights results associated with key actions included in the government-wide Our Plan for 2003-04 released with the 2003-04 budget available at http://www.gov.sk.ca/finance/budget/budget03/ourplan.pdf. This report is different from last year's report which included description narrative, highlighting project and service results. Rather, it follows a more results-oriented format, linking year-end results to both financial and performance objectives set out in the plan.

SPMC did not include performance measures in its first plan, but has included them in its 2004-05 Performance Plan published on March 31, 2004 with the provincial budget. The 2003-04 Annual Report and the 2004-05 Performance Plan can be found on the SPMC Web site at www.spmc.gov.sk.ca.

Next year, the annual report will contain results for the goals, objectives, key actions, and performance measures in the 2004-05 Performance Plan. Reporting actual year-end results — both financial and performance — as compared to the plan released earlier in the year increases accountability to the public. SPMC will continue to improve the informational content in its annual reports through continued implementation of the Government's Accountability Framework.

Who we are

Saskatchewan Property Management Corporation (SPMC) is a Treasury Board Crown corporation that provides property management and other support services to government departments, Crown corporations, boards, agencies and commissions. The mandate of the corporation is to support government program delivery by meeting its clients' accommodation and program-related commercial and custodial needs. This mandate focuses on providing best value for client requirements in the areas of: property management, furnishings and supplies, transportation, purchasing, risk management, records management, telecommunications, and mail services.

SPMC's vision is centered on allowing its clients to focus on their own areas of expertise to minimize costs to government through our central support role. Our vision is to provide the best property management and support services for best value to public agencies in Saskatchewan.

SPMC has a staff complement of about 830 full-time equivalent employees and generates approximately $225 million annually in revenues, which recover the cost of delivering the services.

In carrying out its mandate, the corporation provides the following services:

Accommodation Services
As of March 31, 2004, SPMC had responsibility for 1,197 buildings located in 167 communities and 25 provincial parks. These buildings cover an area of close to one million square metres. Of these, 920 are owned by SPMC, while 227 buildings are leased. Of the 920 owned buildings, 550 buildings are maintained by SPMC. In total, the 920 buildings have an estimated replacement value of over $1.6 billion.

During this fiscal year, 29 buildings were sold reducing the number of communities where the buildings are located by one, from 168 to 167. The number of buildings SPMC is responsible for can change monthly as leases terminate and new leases are established. The owned and leased space is managed primarily to accommodate the programs of government departments and agencies.

SPMC works with government agencies to manage changes in accommodation requirements that result from changes in government programs or changes in the manner in which the programs are provided.

SPMC provides accommodation planning, construction project management, building operation and maintenance, leasing, property purchase and disposal.

Transportation Services
The Central Vehicle Agency (CVA) provides vehicles and fleet management services to a total of 330 different client groups, including executive government departments, some Crowns, and other publicly funded organizations. The CVA fleet averages around 4,500 vehicles.

Air Transportation Services provides transportation for elected and senior government officials and air ambulance services, under contract to the Department of Health, with a fleet of government-owned and leased aircraft. The fleet for Executive Government services located in Regina includes one King Air 350, one King Air B200 and one Cheyenne II. The fleet for Air Ambulance services located in Saskatoon includes two King Air B200s and one Cheyenne IIIA.

Purchasing
SPMC provides centralized procurement service for executive government departments and disposes of goods when they are no longer needed. Over $100 million in purchasing activity, including service contracts, purchase orders, standing offers and delegations, is conducted annually. Overall, approximately 81 per cent is sourced to Saskatchewan suppliers.

Security Services
Risk Management and Protective Services manage corporate risks by providing services in: insurance acquisition, investigative services, environmental health and safety, security consulting and security systems.

Records Management
SPMC provides a central, secure storage facility for warehousing and retrieving government documents. Based on the government's records retention schedule, SPMC shreds the documents that are no longer required, after receiving approval from the Saskatchewan Archives Board.

As of March 31, 2004, about 120,000 boxes of government files were in storage. During the year, over 4,300 boxes were approved for disposal and over 51,000 cubic feet of paper was recycled.

Telecommunications
SPMC co-ordinates and provides the strategic direction of telecommunication services for government. These services include: CommunityNet, telephone services, GEMS (Government e-mail System), Blue Pages, Web-based government directory, Web-hosting services and data service offerings.

Mail Services
SPMC provides mail handling services for government departments, most boards, commissions, corporations and authorized public agencies to achieve economies of scale through centralization of mail handling resources. Mail is handled through 14 provincial centres and includes: pick-up, sorting, delivery of Canada Post mail, metering of outgoing mail, addressing and stuffing mail, and offering volume discounts for parcel, priority courier and bulk mailings. Interoffice mail, using reusable envelopes, is co-ordinated between Regina and 26 centres, as an alternative to Canada Post.

Office Furnishings and Supplies
SPMC provides office furnishings to government departments and public agencies. The service includes consultation, delivery, installation and follow-up. There is also a refurbishing service. The pick-up of unwanted furniture for redistribution to other government clients, or for disposal will be discontinued and managed under a new surplus disposal program.

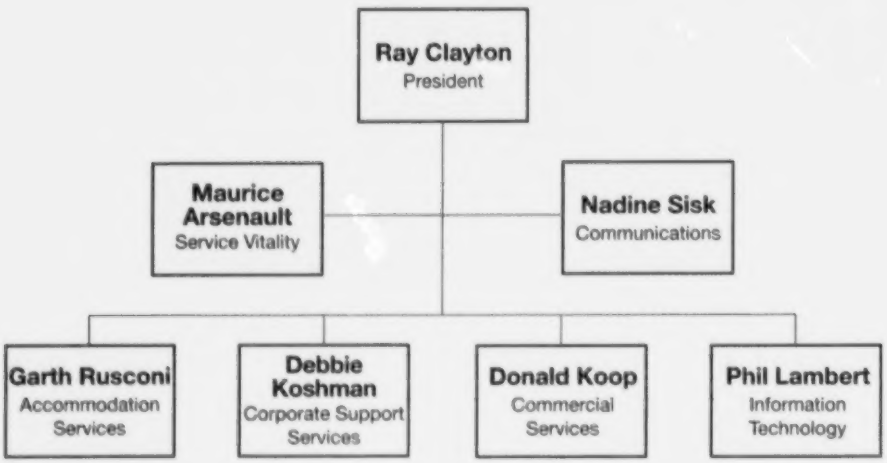
The SPMC stockroom provides approximately 1,000 office, paper, and janitorial products to government departments and public agencies. SPMC is able to achieve savings for government due to bulk purchasing and centralized warehousing.

Private sector relationships
In providing some services to government, SPMC works closely with the private sector. For example:

- SPMC does not own all of the buildings the province occupies. In Regina, approximately 52 per cent of the office space is leased. On behalf of government, SPMC leases office space in many of Regina's major buildings (Delta/ Convention Centre, McCallum Hill Centre Tower One, Bank of Montreal, Chateau Tower and South Broad Plaza).
- Mail Services has contracts with private delivery/courier companies.
- The Central Vehicle Agency (CVA) relies on private firms for the supply and maintenance of government vehicles.
- The Distribution Centre acquires goods from many suppliers, the majority of which are located in Saskatchewan.
- SPMC partners with the local architectural, engineering and construction industry as part of the provision of accommodation services.
- Office Furnishings works with professionals in the private sector to supply services.

Appendix A

Organizational Chart 2003 - 2004



Results at a glance

Summary of performance results

The purpose of this section is to provide a concise overview of the results achieved in response to the goals, objectives and key actions set out in the 2003-04 Performance Plan. SPMC did not include performance measures in its first plan, so there is no reference to measurable results. The information highlights both the positive results and the areas where the results fell short of expectations.

This year, SPMC had planned to implement a new financial system; however with the pending change of the corporation to a department, the project was put on hold for alignment with the Executive Government system. SPMC has implemented a portion of its Property Management Automation system to consolidate electronic information from 37 different computers into one accessible repository. The corporation placed priority on its role in the management and implementation of the Wascana Lake Urban Revitalization Project.

2003-04 Key accomplishments

Goal I – Effective and value-added service

- Evaluated 14 service lines and placed results in three categories: no changes recommended; changes recommended; and further analysis required
- Conducted market price evaluations on 14 service lines to ensure pricing was market competitive
- Distributed a client satisfaction survey in February 2004 and received an overall 90.6 per cent satisfaction rating from clients
- Acquired a Capital Asset Infrastructure Management System to track building information, facility condition and capital spending for future implementation
- Implementation of a new financial system was postponed due to pending change of corporation to department. System to be aligned with Executive Government
- Development of procurement and human resource systems to align with Executive Government
- Updated Information Technology Security Plan
- Completed Information Technology Disaster Recovery Plan

Goal II – Sustainable property infrastructure

- Project management and implementation of the Wascana Lake Urban Revitalization Project to deepen Wascana Lake in Regina
- Updated long-range facility plans with SIAST, Saskatchewan Justice, Saskatchewan Highways and Transportation, and Saskatchewan Corrections and Public Safety
- Transferred data on 80 per cent of buildings to the new Capital Asset Infrastructure Management System
- Completed energy upgrades on 65 government buildings
- Completed maintenance upgrades on government buildings in Saskatchewan
- Worked with Saskatchewan Corrections and Public Safety to develop a new strategy to replace the Regina Correctional Centre
- Implemented a property management automation project to consolidate electronic information in one accessible location for SPMC and its clients

Goal III – Partnerships that benefit government and communities

- Developed a new web-based program for the disposal of used government furniture and equipment to serve government and community organizations
- Did not complete the key action "develop a framework around partnership agreements." The corporation decided to change this action and the objective on partnerships for the 2004-05 Performance Plan
- Implemented an Action Plan on Procurement and produced new legislation for *The Purchasing Act*
- Developed and piloted an automated procurement system
- Facilitated increase in accountability on the Saskatchewan Construction Panel

2003 - 2004 Financial results

Operating results - The following is a summary of SPMC's results of operations for the year. Full financial disclosure is included in the audited financial statements that form part of this annual report in *Appendix B.*

Revenue and expenses	**2003-04 Budget** ($000s)	**2003-04 Actual** ($000s)	**Variance** ($000s)
Revenue			
Accommodation	128,954	141,686	12,732
Vehicles	31,960	32,048	88
Grants	17,608	13,752	(3,856)
Other services	37,040	38,171	1,131
	215,562	225,657	10,095
Expenses			
Lease	34,861	33,272	(1,589)
Property management	82,739	88,616	5,877
Interest - capital lease	4,049	5,036	987
Depreciation	22,030	23,053	1,023
General operations	74,339	73,755	(584)
	218,018	223,732	5,714
Excess of revenue (expenses) before:	(2,456)	1,925	4,381
Loss on capital assets	(100)	(1,787)	(1,687)
Excess of revenue (expenses)	(2,556)	138	2,694

The key highlights of the financial statements comparing results to budget include:

Excess of revenue over expenses variance to budget of approximately $2.7 million is primarily due to:

- Total revenue increase over budget of approximately $10.1 million. The increase is a result of a number of contributing factors which include higher than anticipated departmental and client requests for capital projects, and an increase in other services revenue, partially offset by a decrease in the grant revenue mainly due to project deferrals.
- Total expenses increased over budget by $5.7 million. The increase is mainly due to changes from estimates for lease, interest and amortization expenses that occurred subsequent to the preparation of the 2003-2004 budget. Actual spending for departmental and client-funded projects was higher than budget amounts and was partially offset by a decrease in expenses as some SPMC-funded projects were capitalized rather than expensed.
- Losses on assets are primarily as a result of the write-down of assets due to appraisals and/or a review of their future revenue stream potential.

2003 - 2004 Performance results

This section provides a qualitative and quantitative account of the results that SPMC achieved in response to the key actions set out in its 2003-04 Performance Plan. The key actions were developed to fulfill the objectives and goals of the plan. SPMC did not include performance measures in its first Performance Plan.

The key actions originally presented in our 2003-04 plan are listed below, followed by a report on our actual progress for each. Actual results information is included for all key actions that were published in our 2003-04 performance plan. More information about SPMC's 2003-04 Performance Plan can be found at www.spmc.gov.sk.ca.

Goal I – Effective and value-added service

Objective 1 – Cost effective services for clients

SPMC is a central service provider for Executive Government and as such is continually pursuing new ways and means to make that service more effective and efficient. Our vision is to provide best value service to public agencies in Saskatchewan.

In 2003-04, SPMC evaluated its 14 service lines to determine the cost-efficiency of each line, and the effectiveness of service delivery. This province-wide initiative was managed by a team of employees. SPMC Executive analysed the results of the evaluation and developed revised business plans for each service line. Some plans have been implemented, some services require further analysis as indicated in the key results.

Key results

Key action – [2003-04 planned result]
Evaluate all service lines to determine the efficiency and effectiveness levels of current services and service delivery.

SPMC evaluated its 14 service lines. This review focused on key criteria established for assessing current services:

- alignment with goals and objectives
- client demand for the service
- efficiency of service provision
- cost recovery

Following the review, recommendations for the service lines fell into one of three categories: no changes recommended; changes recommended; or further analysis required. Consultations were held with various departments to obtain feedback on SPMC's current services and the recommended changes. Revised business plans were tabled and reviewed by SPMC's Executive, and recommendations were forwarded to SPMC's Board of Directors and to the Department of Finance for approval to implement.

Key action – [2003-04 planned result]
Implement approved service vitality review recommendations.

These are the service lines where no changes were recommended:

- Furniture Services
- Purchasing
- Central Vehicle Agency

These are the service lines where changes were recommended:

- Echo Valley Conference Centre is to be closed on September 30, 2004 as it is unable to recover its operating costs. SPMC's primary responsibility is to provide goods and services to government departments and public agencies on a cost-recovery basis. The corporation could not continue to subsidize the centre, or invest funds for maintenance and capital upgrades to the centre. SPMC will conduct its normal disposal process in order to find an alternative owner for the Echo Valley Conference Centre.

- Sales and Salvage was discontinued May 31, 2004 because the disposal process for used government office goods and supplies was not achieving cost-recovery. A new web-based Community Donations Program has been developed for implementation in 2004 to provide government with a service to recycle used office equipment, and community organizations with an opportunity to receive the used goods free of charge. Used vehicles will continue to be publicly auctioned periodically under SPMC's Central Vehicle Agency.

- Protective Services 24-hour-a-day, seven-day-a-week electronic monitoring service will be transferred to SecurTek in the summer of 2004. SPMC determined through analysis that it would be more cost-effective for SecurTek to deliver monitoring services. SPMC will continue to provide system administration on all card access systems and emergency and preventative maintenance servicing of the systems.

- Executive Air Services fee structure was adjusted July 1, 2003 to extend standby fees to a broader client base and increase the mileage rate.

- Mail Services changed the way it charges clients, from a fee based on how much Canada Post service a client requires, to a service fee based on their use of specific mail services, including inter-office mail. The fees for the service will be phased in over two years. Some clients saw increases while others had decreases in costs. The new fee better reflects actual costs for actual usage of services.

- Information Technology (IT) changes were recommended in the Government e-mail System (GEMS). These included redesigning GEMS utilizing the latest technology to provide a centralized government messaging service. The redesign is being done in conjunction with the Information Technology Office (ITO) and the government's plan for transformation of IT services across government. Work began in 2003-04 on the redesign and was completed by the end of June 2004. Implementation is set for the 2004-05 fiscal year.

- SPMC Employee Relocation Services expanded on June 1, 2003 to provide full moving services to all public sector clients. The number of clients in the expanded Employee Relocation Program from June 2, 2003 – March 31, 2004 included: 18 executive government clients, two Crowns (SPMC, SOCO) and two other (Municipal Board, SIAST). The program has expanded in the administration of the housing subsidy and program administration. Six departments have requested housing appraisal, and three departments in addition to SPMC have taken advantage of the program administration services.

- Rates for investigative services were increased April 1, 2003 to ensure cost recovery for the service.

- Gap analysis continues on SPMC capital systems. This analysis is required before developing and implementing a new Capital Asset Infrastructure Management System.

- Distribution Centre office, janitorial and medical supplies pricing was increased to ensure cost recovery.

- SPMC adjusted its storage rates for government documents and files to be more cost-efficient. This service has reached its maximum space availability for the storage of government documents and is reviewing alternatives for spacing, shelving and equipment in order to continue providing the best storage service.

Action
Benchmark costs and pricing of current services against the marketplace where possible, and look for ways to reduce costs wherever possible.

Market price comparisons were part of each internal service line review in 2003-04. SPMC determined prices charged to be equal or less than the market in most situations. Where we were higher than market price, options were identified to equalize or decrease pricing. Changes in pricing were included in the revised business plans for services, which were tabled and reviewed by SPMC's Executive, then forwarded to SPMC's Board of Directors and the Department of Finance for approval to implement.

Objective 2 – Enhanced client service delivery

SPMC is committed to enhancing client service delivery through the use of advanced technology. With the development of automated systems, electronic communication and e-commerce, we aim to improve the capacity of our clients to do business, and accelerate the practice of e-business in Saskatchewan.

In 2003-04, SPMC applied electronic technology to automate and implement new systems that will enhance the services we provide to our clients. Some systems are under development, some are operational as indicated in the key results. The evaluation and implementation of new business plans for our 14 service lines is a key action under this objective. This action has an impact on SPMC's ability to enhance client service delivery.

Key results

Key action – [2003-04 planned results]
Invest in and improve service effectiveness through the use of technology to meet client needs for access, process improvement, and service delivery. This includes automating the property management systems in 2004-05, implementing a new financial system in 2005, and partnering with government for the procurement module and human resource systems to be implemented in 2006.

Property management:
- SPMC has acquired a new Capital Asset Infrastructure Management System that will electronically store information on the status and condition of all its buildings. The new system will enable the corporation to increase the accuracy of reporting on capital requirements for buildings. SPMC has transferred infrastructure data on 80 per cent of its buildings to the new system and has modeled capital requirements for its core facilities. In 2004, SPMC will complete the transfer of data and continue modeling scenarios until the system is implemented in September 2005.

Financial system:
- The corporation developed and began implementing a plan to install an Oracle financial system in 2003. The project scope was set, work plans developed, teams put in place and work is proceeding on the project. Completion of the project has been deferred due to the impending change of SPMC status to a department of Executive Government.

Procurement module:
- SPMC worked with Saskatchewan Finance to implement the Oracle procurement module I-Procurement throughout Executive Government.

This procurement system was implemented on April 1, 2004 as part of the broader planned implementation of new data systems for government. SPMC is continuing to work with the Finance Department in 2004 to provide process improvements.

Human resource system:

- SPMC committed to working with the Public Service Commission and Finance to implement Oracle Human Resource systems. Two SPMC employees are dedicated to the project. The project commenced October 1, 2003 and is scheduled for implementation in April 2006.

Key action – [2003-04 planned results]
Evaluate all service lines to determine the efficiency and effectiveness levels of current services and service delivery and implement recommendations.

Refer to pages 10–11 of the annual report for a summary of service lines and revised business implementation activities.

Action
Update the Information Technology Security policy.

SPMC's current Information Technology (IT) Security policy was established in 2000 and contains written and approved security policies and procedures that identify the rules employees must follow to ensure appropriate security. The Provincial Auditor provided recommendations to update the policy in their Fall 2002 Report. SPMC has updated the policy.

The IT Security Plan protects SPMC's information assets from unauthorized access and use. Unauthorized access can mean anything from a civil servant gaining access to information not authorized to be viewed, to unauthorized electronic access through the Internet. Information and information systems are critical and vitally important assets at SPMC. The corporation has a legislative responsibility to conserve and protect all of its assets, especially its information assets. SPMC would be unable to successfully carry out its mandate without reliable information and information systems. Maintaining an appropriate level of security is an important aspect of managing both information and information systems.

Action
Complete Information Technology Disaster Recovery Plan.

An Information Technology (IT) Disaster Recovery and Test Plan, based on criteria recommended by the Provincial Auditor, which addresses recovery procedures for the corporation's financial system, inventory systems, network infrastructure, server infrastructure and desktop computers, was implemented. The plan covers four levels of disaster including human error, loss of hardware components, loss of complete server, and loss of site. The disaster recovery plan also includes test plans which are to be completed at a minimum on an annual basis. These tests are to be done in the areas of environmental protection, unauthorized access protection, power interruption protection, backup tape retrieval, backup tape validation, and desktop rebuild. All tests have been completed and will be updated on an annual basis.

Action
Benchmark client satisfaction through a customized client survey and identify gaps in client service.

SPMC conducted its first client satisfaction survey in February 2004. Eighty-five clients were asked to rate their satisfaction in 14 different services lines, and for the products within those service lines. Of 85 surveys distributed, 61 were completed and returned for a 72 per cent response rate.

The survey, developed by SPMC, asked clients to provide a rating of: very satisfactory, satisfactory, unsatisfactory, very unsatisfactory or not applicable. These ratings applied to three areas of satisfaction for each service line or product: service, value for $, and needs met.

The overall rating of the 14 services lines was 90.6 per cent satisfactory or better.

These are the service lines and products within each line that were rated by SPMC clients:

Mail Services
metered mail, inter-office mail, miscellaneous mail services
Distribution Centre
records management, photocopier services, stockroom sales and delivery
Air Transportation Services
executive air services
Central Vehicle Agency
full maintenance leases, non-maintenance leases, pool vehicles
Protective Services
security consulting, security system design and maintenance, intrusion alarm monitoring, photo identification
Echo Valley Conference Centre
full service conference facility
Facility Operations
cleaning services, building maintenance
Furniture Services
new furniture sales, used furniture sales, miscellaneous furniture services
Legal and Risk Management
investigative services
Property Management
planning services; real estate and leasing; project management; interior and space design; planning new space, renovations and maintenance projects; management of design and construction of new facilities and renovations; meeting long-term program space needs
Purchasing
purchasing of goods and services
Relocation Services
employee relocation services
Sales and Salvage
vehicle and equipment sales, miscellaneous salvage, transfer of surplus goods within government
Telecommunications
telephone and data services, miscellaneous telecommunication services

SPMC employee service was rated in the survey and employees were found to be flexible in meeting customer requests and solving problems, knowledgeable, friendly and helpful.

Gaps in client service were identified as:
- the need for more detail and timeliness in the invoicing process
- the need to share information more freely with clients regarding cost comparisons and the value of service

These gaps will be addressed in the 2004-05 performance report.

Goal II – Sustainable property infrastructure

Objective 1 – Appropriate facilities and equipment for clients

SPMC owns and manages 550 government buildings in the province and is responsible for providing and maintaining these buildings and assets for the Saskatchewan Government, now and in the long-term. Strategic planning is a key element to achieving this objective.

In 2003-04, SPMC worked with several government departments to complete and develop long-range program facility plans. The process involves identifying needs, negotiating with department clients and collecting data for tracking of information on core facilities.

Key results

Key action – [2003-04 planned results]
Identify long-term program and space requirement needs in consultation with clients. Initial concentration will be on departments with significant accommodation needs including Justice (Courts), Corrections & Public Safety, Learning (SIAST), Environment, Community Resources & Employment, Highways & Transportation.

Long-range program facilities plan for:
Saskatchewan Justice Law Courts Program

In conjunction with Saskatchewan Justice and the judiciary, SPMC has completed the development of draft long-range program plans for the judicial centers of Saskatoon, La Ronge, and Meadow Lake.

A higher priority has been given by Saskatchewan Justice for these centers, since they are accommodated within some of the least appropriate court facilities in the province. Work continues to prepare similar plans for the remaining 10 judicial centers.

The Saskatchewan Court Facilities and Security Committee, which is comprised of judiciary from all three levels of court; Saskatchewan Justice; and SPMC continues to be involved, providing input and direction throughout this planning process.

Long-range program facilities plan for:
Saskatchewan Highways and Transportation

In conjunction with the Department of Highways and Transportation, SPMC has completed a draft long-range program plan as of April 2004. The long-range plan includes proposed action plans by community, including their capital requirements.

The plan includes the requirements and inventory for equipment storage buildings, weigh scales and equipment repair depots.

Long-range program facilities plan for:
Saskatchewan Corrections and Public Safety (Young Offenders Program)

In conjunction with Saskatchewan Corrections and Public Safety, SPMC completed a draft Young Offenders long-range program facilities plan in November 2003. The plan is being updated in 2004-05, in response to the 2004/05 Saskatchewan Corrections and Public Safety budget.

Long-range program facilities plan for:
Saskatchewan Institute of Applied Science and Technology

In conjunction with SIAST, SPMC is currently working on the SIAST long-range program plan. A draft long-range program facilities plan is completed for Saskatoon. Moose Jaw Palliser Campus is nearing completion in 2004 with programming options and estimates in progress. The Prince Albert Woodland Campus long-range program plan begins in June 2004 followed by Regina's Wascana Campus in July 2004.

Action
Respond to agencies that have identified long-term needs, to improve their facilities in a planned and workable manner.

Long-range program facilities plan for:
Saskatchewan Corrections and Public Safety (Adult Corrections)

In conjunction with Saskatchewan Corrections and Public Safety, SPMC completed a draft Adult Corrections' long-range program plan in May 2003.

Action
Identify program requirements for vehicles.

Every fall, SPMC Central Vehicle Agency (CVA) conducts a review of departments for their annual vehicle requirements. The agency determines what types of vehicles are needed, the number of vehicles, what number will be kept by departments and how many require replacement. In February of each year CVA uses this information to send out its tender to suppliers indicating the number and types of vehicles required for its clients.

CVA provides service and repair schedules in an operator's handbook and dash stickers in each vehicle. All vehicle maintenance and repair work is performed through private shops throughout the province. CVA negotiates a discount arrangement with these shops. All repairs over $200 require approval of CVA mechanical staff. Vehicle repair and service history is monitored on an ongoing basis by CVA mechanical staff.

Action
Prioritize a list of core facilities based on client needs.

SPMC is concentrating expenditures on about 70 core facilities occupied by high-priority programs that will be viable for the long-term, based on facility condition, function and use.

SPMC is working closely with government departments to identify their capital needs, explore alternatives for capital need reporting and improve the internal capital priority database for the collection and reporting of capital funding.

Action
Pursue more aggressive options to dispose of assets that are no longer required, such as using the private sector to help market the assets.

A contract with the Saskatchewan Real Estate Association was signed to market some SPMC properties to non-government clients.

Objective 2 – Affordable and sustainable infrastructure

The Saskatchewan Government requires affordable and sustainable infrastructure to function effectively. SPMC is charged with and challenged to manage and maintain aging infrastructure under ongoing conditions of limited capital spending.

In 2003-04, SPMC was responsible for the project management and implemention of the Wascana Lake Urban Revitalization Project to deepen Wascana Lake in Regina. The province contributed $5 million toward the $18 million project. SPMC has transferred data on 80 per cent of its buildings to a new Capital Asset Infrastructure Management System that will greatly increase the accuracy of capital requirement reporting. The corporation is also upgrading energy efficiency in buildings and completing maintenance upgrades on buildings as indicated in the key results.

Key results

Key action – [2003-04 planned result]
Acquire and implement a capital asset management system to identify capital funding needs, priorities and impacts of funding scenarios.

SPMC has acquired a Capital Asset Infrastructure Management System (CAIMS). This software system will enable SPMC to create effective strategies and business plans for the buildings it owns, to track building information, identify facility condition and support short and long-term capital spending decisions up to a 95 per cent rate of accuracy.

These strategies can be co-ordinated with client needs to maximize the effective use of government resources. With the new system, SPMC can better predict when major repairs and replacements need to be done, minimizing the occurance of emergency repairs and facility shutdowns, and the cost of repairs. The CAIMS will give SPMC an industry standard benchmark to gauge its performance in maintaining facilities.

Infrastructure information on 80 per cent of SPMC's buildings has been transferred to the new system and is being modeled to identify the lifespan of the buildings and their components, and the cost of maintenance and replacements.

In 2004, SPMC will complete the transfer of information and continue the modeling process. Information that was modeled for each building will be verified for quality and accuracy. SPMC will begin reporting capital requirements for buildings using the new system in September 2005.

Action
Implement pricing for life-cycle costs for all new and re-lifed facilities.

SPMC estimates the cost and required maintenance and repairs over the lifespan of new and renovated buildings. In this fiscal year, the corporation began including these costs in new buildings or buildings that have had major upgrades. In 2003-04, SPMC estimated and charged life-cycle costs for the Regina Parkway Building. In 2004-05, it will estimate and charge life-cycle costs for two provincial government facilities — 3211 Albert Street and 2350 Albert Street in Regina.

Action
Implement a capital prioritization methodology to help make better decisions.

The Property Management Automation Project, which is part of the Capital Asset Infrastructure Management System (CAIMS), consolidates information from many different computer systems to one on-line location, greatly improving the corporation's ability to access information for SPMC and its clients. This project consists of several sub-projects designed to facilitate lease administration, billing, facilities planning, and evaluation of maintenance and capital repair requirements across the province. In 2003-04, information from 37 individual stand-alone applications was consolidated in a central, widely accessible repository.

Action
Continue to implement measures to reduce energy usage in provincial government buildings owned and maintained by SPMC; specifically by 20 per cent in 70 of SPMC's largest buildings by April 2005.

This fiscal year, SPMC completed work in 65 of its largest buildings reducing energy usage in the buildings by 18.5 per cent.

Action
Upgrade 36 government buildings in 16 communities, including roof replacement and enhanced accessibility at Kelsey Campus in Saskatoon, roof replacement at SIAST Woodlands Campus in Prince Albert, a new elevator and improved accessibility at the Moose Jaw Court House and improved accessiblity at the Regina Court House.

The roof has been replaced at Kelsey Campus in Saskatoon and upgrades are complete at the Regina Court House. Upgrades are in the design stage for the roof at SIAST Woodlands Campus in Prince Albert and an elevator at the Moose Jaw Court House.

In 2003-04, maintenance upgrades were completed in the following communities:

- Air Ronge Water & Sewer
- Battleford Regional Care Centre
- Buffalo Narrows Training Centre (3 buildings)
- Cadillac Water & Sewer
- Canora Water & Sewer
- Churchbridge Water & Sewer
- Estevan Court House
- Findlater Water & Sewer
- Fort Qu'Appelle Water & Sewer, Infirmary (3 buildings)
- Green Lake Water & Sewer
- La Loche Water & Sewer
- La Ronge Mistasinihk Place (2 buildings)
- Maidstone Water & Sewer
- Maple Creek Visitor Centre
- Meadow Lake Regional Vocational Centre
- Melfort Court House (2 buildings)
- Moose Jaw Hospital Admin., SIAST, W.G. Davies (4 buildings)
- Moosomin Provincial Office
- Murison Lake Water & Sewer
- North Battleford Community Correction, Kramer Place, Hospital, Power House (4 buildings)
- Prince Albert Court House, Land Titles, MacIntosh Mall, Men's and Women's Correction Centres, SIAST Woodland Campus, Academic Centre (7 buildings)
- Regina 1840 Lorne St., Centre of the Arts, Court House, Legislative Building and Power House, Health Building, Men's Correction Centre, Museum of Natural History, SaskTel Building, SIAST Wascana Campus, Teachers College, Trade and Conference Centre, Walter Scott Building, Financial Building
- Saskatoon Calder Centre, Court House, Aquatic Centre, Kilburn Hall, Men's Correction Centre, SIAST Kelsey Campus, Pilot Plant, Sturdy Stone Centre, Urban Camp, Yarrow Youth Facility
- Stoney Rapids Health Clinic, Warehouse Living (4 buildings)
- Swift Current E. I. Wood Building
- Uranium City Water & Sewer
- Watrous Water & Sewer
- Weyburn Provincial Office
- Yorkton Broadcast Place, Kuziak Building

Action

Implement and manage the Wascana Lake Revitalization Project.

In 2003-04, SPMC managed the project to deepen Wascana Lake in Regina. It also managed the $18 million budget for the project, $5 million contributed by the province, $4 million from the City of Regina, and $9 million from the federal government.

In June 2003, SPMC issued a Request for Proposals and hired a consultant to conduct environmental testing for the project to gain required provincial, federal and public approvals before proceeding. It issued a Request for Proposals and hired a general contractor and sub-contractor to excavate the lake and develop three additional enhancements to the project including the creation of Pine Island, a new promenade pedway next to the Albert Street Bridge, and a pedestrian underpass at the Broad Street Bridge.

The lake, which was fast becoming a marsh, was drained in October 2003, and a road was built along the lakebed to transport excavated soil to three deposit sites. Excavation began January 6, 2004 and finished March 21, 2004. The lake refilled quickly to its new depth of 18 feet with the flow of spring run-off from Wascana Creek in early April. The project enhancements are expected to be completed by November 2004.

Goal III – Partnerships that benefit government and communities

Objective 1 – Maximize benefits from partnerships

SPMC intended to track the economic benefits of partnerships with this objective, however the term 'maximize' posed some problems in developing performance measures, so the objective has been modified in the 2004-05 Performance Plan.

The corporation developed a new strategy and more cost-effective program to manage the disposal of surplus government office equipment and supplies. Working in partnership with government departments and community based organizations, SPMC will launch a disposal program on the Internet in 2004 that serves the entire province.

Key results

Key action – [2003-04 planned result]
Develop a policy framework around partnership agreements.

SPMC did not complete this key action. For its 2004-05 Performance Plan, SPMC revised the objective using the words "to facilitate economic development" and included partnerships as key actions under the new objective, along with a performance measure.

Action
Negotiate and enter into new partnership agreements that meet the criteria.

SPMC developed a business plan to change the disposal process for surplus government office supplies and equipment which was not cost-effective. The corporation consulted with community based and non-profit organizations, and government organizations to develop a new program. The new Community Donations Program will enable government to recycle used furniture and equipment and make these items available to community organizations throughout Saskatchewan free of charge. The program is web-based and will be launched in 2004.

Objective 2 – Facilitate economic opportunities

SPMC continues to investigate opportunities to streamline and improve the procurement process in Saskatchewan as part of its mandate to provide best value for client requirements.

The corporation has achieved substantial progress in its objective through the development and implementation of an Action Plan on Procurement and subsequent development of new legislation modernizing *The Purchasing Act*.

Key results

Key action – [2003-04 planned result]
Develop and implement an action plan on procurement.

SPMC developed and implemented an Action Plan on Procurement to make it easier and less expensive for suppliers to do business with government; and to optimize provincial economic benefits from procurement. The plan addressed changes to procurement policy and processes, supplier development, technology, and legislation. In 2003-04, SPMC discussed these proposals for improvements with clients in the procurement industry and received feedback to include in the Action Plan.

From the Action Plan, SPMC developed new legislation for *The Purchasing Act* to allow, but not mandate, preferences for Saskatchewan suppliers or environmentally-friendly products; and to enable government to work with other public institutions such as health regions.

Action
Implement and evaluate the effectiveness of a new e-commerce system developed by SPMC to make it easier for suppliers to conduct e-business with government agencies and Crown corporations.

SPMC designed and implemented an automated procurement process linking government buyers and supplier organizations through one connection to the Internet. SPMC, SaskTel and Crown Investments Corporation co-funded a pilot project which ran from June 9 to September 30, 2003 and successfully tested the concept and technology using office supplies for procurement. The decision to implement the project province-wide is under consideration.

Objective 3 – Constructive relationships with organized labour and industry

SPMC's ability to provide best value and service for the government hinges on strong working relationships with organized labour and the building industry. The corporation is dedicated to developing and maintaining positive relationships in the building industry and to improving relationships wherever possible.

SPMC implemented its Action Plan on Procurement and has acted on feedback from the building industry by revising legislation for *The Purchasing Act*.

Key results

Key action – [2003-04 planned result]
Assess and implement actions responding to supplier feedback received from discussion paper on procurement.

SPMC received 16 responses from suppliers which were considered and used to make improvements and update *The Purchasing Act*. It developed legislation with two major changes, offering preferences for Saskatchewan suppliers or environmentally-friendly products, and enabling government to work with other public institutions. A new Purchasing Act was introduced on March 29, 2004.

Action
Assess the effectiveness of the construction tendering guidelines.

SPMC assessed the effectiveness of the construction tendering guidelines through consultations with many construction industry stakeholders. The majority of these construction stakeholders believe the guidelines are being implemented appropriately.

Action
Enhance the Saskatchewan Construction Panel as a forum for discussing issues of mutual interest.

SPMC acts as the secretary for the Saskatchewan Construction Panel. The panel was formed on July 9, 1992 and consists of about 100 representatives of government agencies and various sectors of industry who provide joint consultation on identifying alternatives which lead to a more stable construction industry. The panel has an industry and government co-chair and reports to the Minister responsible for SPMC. One of the main purposes of the panel is to inform government of the plans of industry participants and to provide a forum for government to discuss issues with industry at an early stage. The structure of the panel enables the group to establish ad-hoc committees for specific tasks to deal with issues as they arise.

SPMC members are part of a 10 member core group of the panel that meets monthly to advance the discussions on key issues and provide status reports on industry activities. In 2003-04, the core group collaborated on the decision to employ an expert to provide leadership for the panel in managing industry initiatives.

The core group co-ordinates the semi-annual meetings of the full panel and leads the panel in its goals to communicate with government on industry issues, pursue the advancement of capital projects in Saskatchewan, seek innovative funding for capital projects, and effectively manage a balance between the industry's capacity, taxpayers' costs and government spending.

Where to Obtain Additional Information

Additional information is available from the following sources:

- For general information about SPMC: SPMC's Web site is http://www.spmc.gov.sk.ca/
- For feedback on this performance plan: Noreen Hetherington, Manager of Organizational Development, 1840 Lorne Street, S4P 3V7, (306) 787-1528
- For information on SPMC's programs and services: Nadine Sisk, Director of Communications, 1840 Lorne Street, S4P 3V7, (306) 787-9225

Appendix B

Financial Statements

Saskatchewan Property Management Corporation

2003 - 2004

Auditors' Report

To the Members of the Legislative Assembly, Province of Saskatchewan

We have audited the statement of financial position of Saskatchewan Property Management Corporation as at March 31, 2004, and the statements of revenue, expenses and net assets and cash flows for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 2004, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in Canada.

Deloitte & Touche LLP

Chartered Accountants

Regina, Saskatchewan
May 10, 2004

Statement of Financial Position

As at March 31

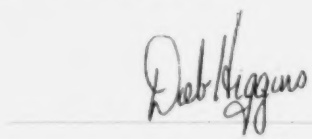
(Thousands of dollars)

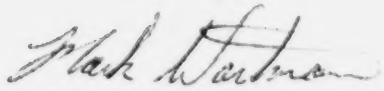
	2004			2003
	Operating	Capital	Total	Total
Assets				
Real estate properties (note 3)	39,533	303,600	343,133	342,439
Equipment (note 4)	—	37,853	37,853	37,099
Other assets (note 5)	7,972	—	7,972	9,175
Deferred charges (note 12)	10,049	—	10,049	11,634
Accounts receivable	22,930	2,928	25,858	29,238
Cash and marketable securities	20,539	—	20,539	14,480
	101,023	344,381	445,404	444,065
Liabilities and net assets				
Bank overdraft	2,560	—	2,560	—
Capital lease obligations (note 6)	55,592	—	55,592	56,446
Accounts payable	23,077	1,666	24,743	22,758
Deferred revenue	4,116	—	4,116	3,666
Deferred capital contributions (note 7)	—	260,856	260,856	263,427
Long term liabilities (note 12)	14,173	—	14,173	14,125
Long term debt (note 13)	—	4,083	4,083	4,812
	99,518	266,605	366,123	365,234
Net assets	1,505	77,776	79,281	78,831
	101,023	344,381	445,404	444,065

Commitments and contingencies (notes 6, and 10)

(See accompanying notes)

On behalf of the Board:





Statement of Revenue, Expenses and Net Assets

As at March 31

(Thousands of dollars)

	2004				2003
	Operating	Capital	Total	Budget *(unaudited)*	Total
Revenue (notes 7 and 14)					
Accommodation	126,281	15,405	141,686	128,954	134,213
Vehicles	32,048	—	32,048	31,960	30,655
Grants	13,752	—	13,752	17,608	19,445
Other services	37,421	750	38,171	37,040	35,590
	209,502	16,155	225,657	215,562	219,903
Expenses					
Lease	33,272	—	33,272	34,861	33,826
Property management (note 8)	88,616	—	88,616	82,739	76,656
Interest - capital lease	5,036	—	5,036	4,049	5,033
Amortization of property and equipment	3,453	19,600	23,053	22,030	23,851
General operations (note 8)	73,755	—	73,755	74,339	71,690
	204,132	19,600	223,732	218,018	211,056
Excess of revenue (expenses) before:	5,370	(3,445)	1,925	(2,456)	8,847
Loss on assets	(111)	(1,676)	(1,787)	(100)	(4,333)
Excess of revenue (expenses)	5,259	(5,121)	138	(2,556)	4,514
Net assets, beginning of year	4,681	74,150	78,831		74,317
Direct increase in net assets (note 14)	—	312	312		—
Transfer between funds	(8,435)	8,435	—		—
Net assets, end of year	1,505	77,776	79,281		78,831

(See accompanying notes)

Statement of Cash Flows

For the year ended March 31

(Thousands of dollars)

	2004	2003
Operating activities		
Excess of revenue	138	4,514
Non-cash items affecting operations		
Amortization of property and equipment	23,053	23,851
Amortization of deferred capital contributions	(16,155)	(19,230)
Loss on assets	1,787	4,333
Other	(352)	(298)
Changes in non-cash working capital		
Accounts receivable	3,380	(1,543)
Other assets	462	2,763
Accounts payable	1,985	(5,380)
Deferred revenue	450	(641)
	14,748	8,369
Investing activities		
Purchases of real estate	(13,090)	(7,002)
Purchases of equipment	(7,111)	(5,833)
Proceeds from sale of real estate	524	1,688
Proceeds from sale of equipment	1,589	1,868
Investment in energy performance contracts in deferred charges	(1,144)	(4,685)
	(19,232)	(13,964)
Financing activities		
Proceeds of deferred capital contributions	13,584	5,157
Repayment of capital lease obligations	(5,583)	(4,669)
Proceeds from long term liabilities	400	4,083
Sinking fund payments	(730)	(679)
GRF funding for land purchase (note 14)	312	—
	7,983	3,892
Increase (decrease) in cash and marketable securities	3,499	(1,703)
Cash and marketable securities, beginning of year	14,480	16,183
Cash and marketable securities, end of year	17,979	14,480
Cash and marketable securities consist of:		
(Bank overdraft) Cash	(2,560)	84
Marketable securities with maturities less than 30 days (2.25%) (2003 – 3.05%)	20,539	14,396
	17,979	14,480

(See accompanying notes)

Notes to the Financial Statements

March 31, 2004

(Thousands of dollars)

1. Status of the corporation

The Saskatchewan Property Management Corporation ("SPMC" or "the corporation") was established under *The Crown Corporations Act, 1978*, by Order-in-Council #357-86 of 1986, and continues under *The Saskatchewan Property Management Corporation Act*. By virtue *of The Crown Corporations Act, 1993*, SPMC has been designated as a provincial Treasury Board Crown corporation. Accordingly, the financial results of the corporation are included in the summary financial statements of the Province of Saskatchewan. As a provincial Crown corporation, SPMC is not subject to federal income tax, provincial income tax, federal large corporations tax or goods and services tax.

The corporation was established to provide a full range of accommodation, commercial and custodial services to government departments, agencies and Crown corporations.

In March of 2004 SPMC received direction from the Government of Saskatchewan to change from a Treasury Board Crown corporation to a government department. The exact date of this transition has not yet been determined.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

a) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

b) Fund accounting

The corporation's financial position and operating activities have been divided into the following major groupings:

i) Operating fund

The Operating fund includes net assets and income generated from the operations of the corporation. The Operating fund includes the capital assets under capital lease. Revenue includes charges for accommodation and commercial services and grants received from the Government of Saskatchewan - General Revenue Fund for custodial services. Expenses relate to the delivery of these services.

ii) Capital fund

The Capital fund includes the capital assets to which the corporation has legal title. Revenue consists of the annual amortized portion of contributions received from the Government of Saskatchewan - General Revenue Fund for the construction, purchase or development of capital assets (Note 2(c)(i)).

Land is recorded at fair value at the date of contribution as a direct increase in net assets.

2. Significant accounting policies (continued)

c) Revenue recognition

i) Capital fund

Contributions received or receivable from the Government of Saskatchewan - General Revenue Fund (GRF) for the construction, purchase or development of depreciable capital assets, including assets transferred from the GRF, are deferred and amortized to revenue on the same basis as the related capital asset is amortized. Contributions received from the GRF for the purchase or development of non-depreciable capital assets such as land, including non-depreciable capital assets transferred from the GRF, are recognized as direct increases in the net asset balance in the year of acquisition.

Other amounts received or receivable from other sources during construction or development reduce the cost of the related asset.

ii) Operating Fund

Accommodation revenue is recognized as services are provided in accordance with the terms of the leases with tenants. SPMC retains all the benefits and risks of ownership of its real estate properties and therefore accounts for leases with tenants as operating leases. Accommodation revenue includes rent, parking, operating charges and other sundry revenue.

Vehicle and other services revenue is recognized upon the supplying of services. Any funds received which are to provide future services are deferred and recognized when corresponding expenses are incurred.

Approved operating grants received from the GRF are recognized in the period to which they relate.

d) Property and equipment

i) Real estate properties

Properties contributed by the GRF are recorded, at the date of transfer, at the appraised value determined by techniques generally accepted in the appraisal industry. Properties purchased or constructed by the corporation are stated at cost.

Properties acquired under capital lease arrangements are stated at the lesser of the present value of the minimum lease payments and the fair market value of the leased property.

The corporation capitalizes all direct costs relating to projects under construction including general, administrative and interest expenses. Demolition costs are expensed as incurred.

Amortization on properties is recorded on a straight-line basis over their estimated useful lives. The estimated useful lives of buildings are between one and 55 years. The average estimated useful life is approximately 20 years.

ii) Equipment

Equipment purchased by the corporation is stated at cost.

Amortization on equipment is recorded on a straight-line basis over the estimated useful life of the asset. The estimated useful lives range from three to 20 years.

Property and equipment that can no longer be used by the corporation for their intended purpose are written down to net realizable value.

e) Inventories of parts and supplies

Inventories of parts and supplies are stated at the lower of cost as determined on a first in, first out basis and replacement cost.

f) Cash and marketable securities

The corporation's marketable securities are considered to be cash equivalents and are recorded at cost, which approximates market value.

g) Deferred charges

Deferred charges are amortized on a straight-line basis over the term of the expected benefit.

h) Deferred revenue

Deferred revenue represents funds received in advance of delivery of services.

3. Real estate properties

		2004		2003
	Land	Buildings	Total	Total
Operating fund				
In operation - under capital lease	—	87,038	87,038	82,433
Accumulated amortization	—	(47,505)	(47,505)	(44,223)
	—	39,533	39,533	38,210
Capital fund				
In operation	45,475	448,938	494,413	487,996
Under construction	—	5,355	5,355	3,264
Held for disposal	402	287	689	695
	45,877	454,580	500,457	491,955
Accumulated amortization	—	(196,857)	(196,857)	(187,726)
	45,877	257,723	303,600	304,229
	45,877	297,256	343,133	342,439

During 2004, there was no reduction in the carrying value of real estate properties (2003 – 1,392) to reflect any reduced value of assets that can no longer be used by the corporation for their intended purpose.

Interest expense of 43 was capitalized during the year (2003 – Nil).

4. Equipment

	2004			2003
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Capital fund				
Vehicles	52,925	(31,946)	20,979	20,051
Aircraft	19,054	(4,547)	14,507	15,738
Furniture	456	(355)	101	190
Other	3,121	(855)	2,266	1,120
	75,556	(37,703)	37,853	37,099

5. Other assets

	2004	2003
Inventories of parts and supplies	4,096	4,402
Prepaid expenses	3,876	4,773
	7,972	9,175

6. Capital and operating lease obligations

Future minimum lease payments under capital leases for buildings and operating leases for buildings and vehicles are:

Fiscal year	Capital leases	Operating leases
2004-05	16,210	31,975
2005-06	14,611	24,546
2006-07	12,994	19,923
2007-08	12,562	14,520
2008-09	12,346	7,178
Subsequently	39,397	13,093
	108,120	111,235
Less:		
Interest implicit in leases at an average rate of 8.86%	23,311	
Executory costs	29,217	
	52,528	
	55,592	

Capital leases expire at various dates up to January 31, 2024.

7. Deferred capital contributions

	2004	2003
Balance, beginning of year	263,427	277,801
Contributions received or receivable from the GRF	13,584	4,856
Contributions amortized to revenue	(16,155)	(19,230)
Balance, end of year	260,856	263,427

8. Expenses by object

Property management and general operations expenses on the Statement of Revenue, Expenses and Net Assets are reported by object as follows:

	2004	2003
Salaries and benefits	42,031	41,819
Goods and services for resale	42,098	40,392
Utilities	15,619	15,311
Property maintenance	8,930	5,706
Other property management	36,892	29,103
Other general operations	16,801	16,015
Total property management and general operations expenses	162,371	148,346

9. Comparison of budget and actual results

The Board of Directors approves the corporation's budget. The budget disclosed in the financial statements is restated to the accrual basis for comparative purposes.

Treasury Board and the Legislative Assembly approve the level of grant funding provided to the corporation.

10. Commitments and contingencies

At March 31, 2004 the corporation has construction and capital purchase commitments of 18,308 (2003 – 10,023).

In the normal course of business, SPMC becomes involved in various claims and legal proceedings. The final outcome of claims and legal proceedings pending at March 31, 2004 cannot be predicted with certainty. The corporation has provided for these claims in accordance with the advice received from legal counsel. The differences that may arise, between the amounts included in the corporation's accounting records and future settlements, are not expected to have a significant impact on the corporation's financial position or operating results.

11. Pension

Substantially all employees of the corporation are participants in either defined contribution or defined benefit pension plans.

Employees hired after October 1, 1977, make contributions to the Public Employees Pension Plan, a defined-contribution plan. Funding requirements are established by *The Superannuation (Supplementary Provisions) Act* and employee contributions are matched by the corporation.

The defined contribution pension plan expense for the year was 1,846 (2003 – 1,821)

Employees hired prior to October 1, 1977, who did not elect to transfer to the Public Employees Pension Plan by October 1, 1978, make contributions to the Public Service Superannuation Plan, a defined-benefit plan. The plan provides for pensions at retirement which are based on employees' years of service and their highest five years' earnings. The corporation does not make contributions to this plan. Pension obligations for this plan are the responsibility of the GRF.

12. Energy performance contracts

Deferred charges of 10,049 (2003 – 11,634) are shown net of accrued amortization of 2,978 (2003 – 2,011).

The deferred charges and a corresponding long term liability of 13,415 (2003 – 13,012) relate to costs incurred under energy performance contracts. These contracts have been entered into by SPMC with a Saskatchewan Crown corporation (the Crown Corporation) for the purpose of reducing future operating costs. Interest on the long-term liability is at prime plus one percent during the period in which work is being completed on each phase of the contract. Once a phase is completed, a fixed interest rate will be established and SPMC will begin making fixed monthly payments.

During completion of each Phase, the interest incurred is capitalized. The amount of interest capitalized in the current year was 204 (2003 - 394). The long term liability includes accrued interest of 57 (2003 – 32).

These energy performance contracts include guarantees by the Crown Corporation to SPMC as to the level of future operating costs reductions. Details of the advances and related terms on the five phases of the liability are as follows:

Phase	Completion Date	Amount Advanced	Amount Repaid	Interest Rate	Annual Payment
1	January 31, 2002	2,606	329	6.50	311
2	November 15, 2002	3,531	288	6.04	403
3	November 30, 2003	3,086	56	5.65	355
3A	March 28, 2003	1,696	127	6.20	229
4	March 28, 2003	1,084	56	6.20	121
5	Not complete	2,211	–	Prime +1	n/a
		14,214	856		

13. Long term debt

The long term debt of 4,083 (2003 – 4,812) is net of equity in sinking funds of 1,409 (2003 – 679).

Under conditions attached to certain advances from the GRF, the Corporation is required to pay annually into a sinking fund administered by the Saskatchewan Department of Finance. Annual payments of 674 are required, a sum equal to not less than 12¼% of the aggregate principal amount. These payments commenced February 1, 2003 and are due each subsequent year on the same date up to and including February 1, 2009. At this time, the total amount of the sinking fund payments and the interest earned thereon will be applied to repay the debt in full. In addition, interest payments of 139 commenced August 13, 2002 and are due and payable every February 13th and August 13th thereafter until February 13, 2009 at the rate of 5.05% per annum.

Year Repayable	Annual Payment
2005	674
2006	674
2007	674
2008	674
2009	674

14. Related party transactions

The corporation receives substantially all of its revenues from Saskatchewan Crown-controlled departments, agencies, corporations and public institutions. These revenues are determined primarily on the basis of recovery of costs incurred by the corporation. As a result, substantially all of the corporation's year-end accounts receivable are due from related departments, agencies, corporations and public institutions.

The corporation's financial statements include expenses such as rents, vehicle licenses, electrical and natural gas, telecommunication and data line (network) purchases, and employee benefit costs that result from routine operating transactions conducted at agreed upon rates with various related Saskatchewan Crown-controlled departments, agencies, corporations and public institutions.

The account balances resulting from purchases with related parties are included in the statement of financial position and are settled in normal trade terms. These transactions and amounts outstanding at year-end are as follows:

	2004	2003
Statement of Financial Position		
Other assets	1,885	2,013
Capital lease obligations	6,848	7,343
Accounts payable	2,578	3,851
Deferred revenue	3,923	2,506
Statement of Revenue, Expenses and Net Assets		
Lease	1,578	1,865
Property management	15,859	15,256
Interest - capital lease	1,084	1,154
General operations	17,832	16,466

The direct increase in net assets of 312 (2003 – nil) resulted from funding provided by the GRF for the purpose of purchasing land.

Other amounts payable to related parties and the terms of settlement are disclosed separately in these financial statements.

15. Financial instruments

In the normal course of business, the corporation is exposed to financial risks that can affect its operating performance. The corporation does not have foreign exchange risk as it only holds Canadian dollar denominated assets and liabilities.

a) Interest rate risk

Interest rate risk is minimized through management's strategy of ensuring that most debt is fixed rate. The corporation has some exposure to floating rates such as during the completion of the phases of the energy performance contracts. The corporation is also affected by short term interest rate changes on its investment portfolio.

b) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. SPMC is not exposed to significant credit risk. The majority of the corporation's accounts receivable are owing from Saskatchewan Crown-controlled departments, agencies, corporations and public institutions.

c) Fair value

The fair value of the corporation's capital lease obligations is determined using year-end market rates. The carrying value of long term liabilities approximate fair value as the interest rates are consistent with market rates at year end. The carrying value of all other financial instruments including cash and marketable securities, accounts receivable and accounts payable approximates fair value as a result of the short period to maturity.

	2004		2003	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Capital lease obligations	55,592	66,973	56,446	67,522
Sinking fund equity	1,409	1,425	679	700
Long term debt Province of Saskatchewan	5,500	6,015	5,500	5,500

Notes

Notes

2003 - 2004

Board of Directors

Hon. Deb Higgins, Chair
Hon. Mark Wartman, Member

Senior management

Ray Clayton, President

Debbie Koshman, Vice President,
Corporate Support Services

Phil Lambert, Vice President,
Information Technology

Garth Rusconi, Vice President,
Accommodation Services

Donald Koop, Vice President,
Commercial Services

Maurice Arsenault
Service Vitality

Nadine Sisk, Director,
Communications

Head office

Saskatchewan Property Management Corporation
1840 Lorne Street
Regina, Saskatchewan
S4P 3V7

Information

If you require more copies of this report or further information about SPMC, please contact the Communications Branch at 787-9499.

The SPMC 2003-04 Annual Report is available at **www.spmc.gov.sk.ca.**

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Annual Report
Supplementary Information
2003 - 2004

Saskatchewan
Property Management
Corporation

Schedule of Payments

Unaudited listing of payees that received $20,000 or more for 2003-2004 (excluding grants and personal services).

Payees	Amount
ABB Inc	35,788
Access Communications	264,892
Ace Lumber & Building Supplies	40,090
Acklands-Grainger Inc	43,801
Acme Welding Shop Ltd	77,582
Action Office Interiors	165,287
AIZER Contracting Inc	47,010
Allied Systems (Canada)	22,067
Al's Flooring Centre Inc	22,158
Alsask Fire Equipment	30,610
Alton Tangedal Architect Ltd	61,117
AMEC Earth & Environmental	43,467
Andersons Motors Ltd	42,399
AODBT Architects Olfert Dressel Burnyeat Tracey Ltd	49,794
Applebee Glass	21,420
Arctic Savings and Credit Union	41,724
Ardvark Investments Inc	369,627
Arm River 252, RM of	23,280
Army & Navy Dept Store Limited	359,062
Arnold Dobroskay Architect Inc	115,083
Arrow Electric Co (1977) Ltd	124,978
ASL Paving Ltd	20,989
Associated Asbestos Abatement Ltd	33,871
Atco Structures Inc	57,584
Atlas Van Lines (Canada) Ltd	27,335
Austrocan Investments Inc	1,090,603
Auto Clearing (1982) Ltd	48,924
Autoways Centre (1994) Inc	21,638
Avanti Office Products	680,884
Aviation Unlimited (1990) Inc	23,786
Balfour Moss Barristers and Solicitors	64,889
Bank of Canada	113,720
Barber Motors (1963) Ltd	20,844
Battlefords & District Co-op Ltd	35,875
Battlefords Regional Economic Development Authority	25,016
Ben Kelley Architect Inc	357,300
Bennett Floors	26,382
Bersch & Associates Ltd	33,514
Bethcar Holdings Ltd	29,922
Big Quill 308, RM of	28,909
Biggar 347, RM of	22,792
BLS Asphalt Inc	98,234
Blue Water Enterprises	60,932
Brennan Office Plus	457,744
Brennan Supply	33,162
Bricore Land Group Ltd	438,782
Broadcast Place Properties Inc	279,405
Brownlee Beaton Kreke (Regina) Ltd	429,707
Bunzl	145,297
Business Stationers	176,399
Busy-Bee Enterprises	29,628
C & E Mechanical Inc	46,659
C & S Builders Ltd	236,071
C.U.P.E. Local 600-3	22,415
Cafeteria Board	151,083
Cajon Leasing	5,268,928
Canada Post Corporation	2,898,003
Canadian Corps of Commissionaires	1,500,170
Canadian Tire Associate Store	23,392
Canadian Waste Services Inc	69,635
Canadian Western Bank	79,589
Capital Pontiac Buick Cadillac GMC Ltd	31,586
Carlton Trail Regional College	38,636
Carlyle, Town of	76,346
Carmont Construction Ltd	61,078
Carnduff, Town of	34,080
CCR Construction Ltd	50,465
Central Business Equipment Systems	26,700
Central Park Place	104,491
Century Glass Ltd	30,053
Cern Properties	43,813
Chaplin Holdings Ltd	26,806
Chateau Tower	1,979,776
Cheyne's Plumbing & Heating Limited	64,498
Chip Reit #19 Operations Limited Partnership	339,535
Christie Mechanical Ltd	183,038
Chubb Security Systems A Division of CSG Security Inc	21,800
Circa Office Interiors Ltd	25,235
Cite Design	34,565
CJV Carpet One	37,028
Clark Roofing (1964) Ltd	80,618
Clearview Construction Ltd	20,900
Clearwater Ventures	61,144
Clifton Associates Ltd	1,529,447
Coast Paper	857,699
Cochrane Engineering Ltd	27,480
Colliers McClocklin Real Estate Corp	318,905
Colloyd Inc	390,227
Commerce One, Inc	234,952
Conley Holdings Ltd	439,597
Cornerstone Regional Economic Development Authority	21,600
Corporate Express	49,618
Courtesy Air	22,864
CP Distributors Ltd	23,069
Creative Door Services Ltd	22,638
Crestline Coach Ltd	242,294
Crestview Chrysler Dodge Jeep	58,760
Crestview Roofing Ltd	176,656
Crown Investments Corporation of Saskatchewan	147,791
Cumberland Regional College	125,817
Cypress Hills Regional College	38,235
Cypress Sales Partnership	20,808
D & D Construction	21,710
D2 Construction Ltd	720,795

Daimler Chrysler Canada Inc	3,241,156
Dairyland Fluid Division Ltd	27,245
Danka Canada Inc	21,711
Datastream Systems Inc	30,194
de Lint + Edwards Architects a partnership	684,441
de lint + taylor architects inc	24,876
Del Equipment	29,962
Deloitte & Touche LLP	71,140
Derrick Plaza Investors	47,176
Diamond A Developments	32,645
DJ's Window Cleaning	27,514
Dodge City Auto (1984) Ltd	28,989
Domco Construction Inc	74,751
Dominion Construction Company	12,138,081
Domo Gasoline Corporation Ltd	35,856
Duncan Roofing Ltd	155,717
Dunmac General Contractors Ltd	474,668
DZB Construction	24,512
E.T. Flooring Canada	45,593
Eagle Creek Motor Products Ltd	52,058
Eagle Holdings Inc	26,567
Eckl Developments Ltd & Morgan Developments Ltd	248,935
EDS Canada Inc	1,629,468
Edwards Edwards McEwen Architects	50,029
Elliott Aviation of Minneapolis, Inc	309,019
Enviroway Detergent Mfg Inc	24,351
Erwin's Moving & Delivery Ltd	166,254
Fairview Dodge Chrysler Ltd	40,051
Fas Gas Oil Ltd	533,716
Fasttrack Management Group Ltd & Arcon Services Ltd	1,225,356
FB Properties Ltd	1,020,194
Federated Co-operatives Limited	1,689,207
FGI Supply Ltd	34,673
Filtration Group Canada Corporation	26,274
Fisher, Terry	39,784
Flame Tech Services 2000	74,784
Flying Dust First Nation	59,426
Flynn Canada Ltd	363,031
Ford Motor Company of Canada Limited	1,509,343
Fort Garry Industries Ltd	106,708
Fortress Properties Inc	83,440
Fountain Tire	111,984
freeFOCUS.IT Management Consulting Ltd	22,415
G. Hahn Contracting Ltd	297,677
Gabriel Construction	450,573
GE Capital Canada Inc	26,237
General Body & Equipment Ltd	146,970
General Concrete Finishers	52,000
General Motors of Canada Ltd	6,009,870
Gene's Ltd	83,177
Genesis	671,250
Glacier Glass Service Ltd	82,920
Glass Manor	1,607,431
Glass Plus (Regina) Ltd	52,172
Glenmor Grain Systems Ltd	35,631
Glenwood Auto Service	22,115
Globe-Elite Electrical Contractors	83,894
GMAC Commercial Mortgage of Canada, Limited	348,072
Gobeil, Roger	22,679
Goodyear Canada Inc	410,759
Graham & Associates	508,550
Graham Construction and Engineering Ltd	962,373
Grand & Toy Technology	303,732
Grandwest Enterprises Inc	22,376
Group Medical Services	34,251
Gus's Automotive Service & Car Wash	47,694
H & H Holdings	66,722
Harry J. Jedlic Architect Ltd	54,498
Harvard Property Mgmt Inc o/a TGS Harvard Mgmt Services	33,912
Haus, Brian	22,733
Hawk Automotive and Towing	22,365
HDL Investments Inc	110,771
HDL Investments Inc and SaskPen Properties Ltd	1,371,931
Heartland Livestock Services	24,037
Hendrix Hotel & Restaurant Equipment & Supplies	23,940
Hipperson Construction Company (1996) Limited	1,621,445
Hirsch Holdings Inc	63,798
Hooker Dawson and Associates	32,306
Hudson Bay School Division 52	144,247
Hundseth Line Construction Corp	136,774
Husky Oil Marketing Company	364,431
IBM Canada Ltd	2,183,353
ICBM Services Ltd	23,072
IIS Security Systems	25,811
Imperial Oil	2,493,804
Imperial Parking Canada	24,809
Indian Head 156, RM of	35,318
Innova Envelope Division of Supremex Inc	87,117
Inter-City Mechanical (1985) Ltd	58,321
J. Wilk Landscaping Ltd	33,848
J.S. Developers Ltd	49,050
Jacques Whitford Environment Limited	32,956
James D. Zimmer Architect	25,285
Jay's Group of Companies	98,271
JC Kenyon Engineering Inc	27,115
Johnson Controls C3039	79,150
Jordan Asbestos Removal Ltd	100,160
Kamsack, Town of	37,724
KD Mechanical Ltd	82,381
Kearney Properties Ltd	48,468
Kemsol Products Ltd	35,200
Ken Wilson Architect Ltd	25,148
KGP Construction & Management Ltd	74,512
Kim Constructors Ltd	370,726
Kindrachuk Agrey Architects Ltd	53,542
Knibbs & Associates Human Resource Counsulting	33,556
KONE Inc	313,285
Kontzamanis Graumann Smith Macmillan Inc	57,402
Kyoto Investments Ltd	90,992

L.K. Auto Collision Ltd	27,989
L.M.O. Landscaping Ltd	34,277
La Ronge, Town of	45,084
Lakeshore Service Esso	40,036
Lakeside Auto	37,701
Lakeside Properties Corporation	1,196,715
Lamb's Door Service Ltd	92,685
Lancashire Distribution	97,215
Leeville Construction Ltd	35,636
Lenrick Construction Ltd	29,610
Leon Glassman, Elliot Glassman, Kevin Glassman and Heather Berkowitz	29,919
Lesmeister Holdings Inc	450,346
Linke, Hubert & Marion	24,442
Lloyd Property Investment Ltd	228,329
Logan Stevens Construction (2000) Ltd	20,225
Loraas Disposal Services Ltd	39,148
Lorman Developments Ltd	347,108
MacPherson, Leslie & Tyerman	40,259
Macro Properties	39,220
Madsen Fence Ltd	34,361
Majestic Air Inc	43,076
Mamczasz Electrical Installations	24,560
Mann-Northway Auto Source	66,582
Manulife Financial	494,561
Maple Creek News Ltd	35,675
Marathon Holdings Ltd	445,385
Marathon Investments Ltd Managing Agent for Harvard Developments Ltd	2,468,763
Marsh Canada Limited	1,992,319
Maurice Soulodre Architect Ltd	64,534
maxill inc	28,048
Maxim Chemical International Ltd	44,668
McKinnon's Plumbing & Heating (1990) Ltd	20,131
McNevin Management Ltd	126,140
Meadow Lake Credit Union	132,136
Meise, Randy	32,622
Metro Electrical Contractors Ltd	21,675
Microsoft Licensing	138,677
Midland Loan Services Inc	248,623
Mid-West Concrete & Paving Stone Ltd	30,731
Midwest Detroit Diesel-Allison Ltd	21,721
Minds Eye Pictures	89,453
Mini Storage & Moving	28,539
Minolta Business Equipment (Canada), Ltd	25,645
Modern Janitorial Sales & Services North Battleford	33,623
Moned Enterprises Ltd	192,870
Moose Jaw & District Chamber of Commerce	24,600
Moose Jaw, City of	173,590
Nagy Holdings Ltd	173,067
NAI Commercial Real Estate Services Ltd	26,312
National Refrigeration Heating Ltd	168,403
Neopost Canada Limited	28,874
New West Enterprise Property Group (Sask) Inc	2,154,319
Nightingale Corp	167,991
Nor-Mall Developments Inc	306,938
North Albert Certigard	44,160
North Battleford, City of	124,445
North West Regional College	111,260
Northland Chrysler Inc	54,068
Northway Janitorial Services Ltd	136,038
O & Y Properties Inc	1,361,930
Office Specialty	40,295
Olive Waller Zinkhan & Waller	112,589
Omni Facility Services Canada Corp	90,333
Oracle Corporation Canada Inc	179,143
Osman Auction Inc	226,441
Osprey Wings Ltd	55,763
Otis Canada, Inc	326,847
Outlook, Town of	64,360
P. Machibroda Engineering Ltd	34,453
P.R. Service Co Ltd	30,364
Pacific & Western Bank of Canada	2,425,887
Pakwa Park Holdings Ltd	137,598
Park Town Service Ltd	134,609
Parkland Data Services Ltd	69,093
Parkland Farm Equipment Ltd	22,069
Parkland Regional College	21,285
Pasqua Paving Ltd Div WF Botkin Construction Ltd	411,872
Pattison MGM Architectural Services Ltd	376,941
PCL Maxam A Joint Venture	9,758,889
Peak Mechanical Ltd	149,088
Percival Ford Lincoln Inc	128,861
Perfect Choice Auto Inc	85,412
Peterson, Marg	21,765
Petro-Canada	70,540
Petro-Canada	612,442
Pettick Phillips Partners Architects Ltd	136,896
Physical Planning Technologies Inc	279,095
Pitney Bowes Leasing	47,228
Plainsmen Automotive Ltd	25,453
PLS Sign & Graphic	41,343
PNL Holdings Company, LLC	1,528,028
Polar Oils Ltd	56,429
Polaris Properties Ltd	531,761
Postage By Phone	138,300
Postage-On-Call	4,011,809
Prairie Controls Services Ltd	31,304
Prairie Lube Ltd	87,515
Pratts Wholesale (Sask) Ltd	83,463
Prince Albert Credit Union	21,577
Prince Albert, City of	154,077
Princeton Management Ltd	27,228
Pro 'Certified' Auto Service	91,905
Pro-Flight Ltd	66,563
Property Developments Ltd & A.K. Holdings Ltd	173,028
Protocol Security Services	33,169
PSW Architecture & Interior Design Ltd	222,734
Public Employees Dental Plan	310,490
Public Employees Disability Income Plan	124,834
Public Employees Group Life Plan	274,080
Public Employees Pension Plan	3,542,153
Public Service Superannuation Plan	266,674
Pure Technologies Ltd	21,800

Q.C. Maintenance Ltd	26,968
R & R Leasing	2,135,308
R.J. Tulik & Son Trenching & Excavating Ltd	33,791
R.L. Cushing Millwork Co Ltd	534,308
Radisson Plaza Hotel Saskatchewan	25,250
Ratner Realty Properties Inc	1,249,863
Ray's Moving & Storage Co Ltd	43,892
REALM Business Solutions, Inc	71,094
Receiver General	15,944,218
Red Star Petroleum Ltd	38,598
Regal Flooring Ltd	247,188
Regina Battery Depot Ltd	32,440
Regina, City of	485,695
Remai Holdings III Ltd	183,417
Remai Investment Corporation	1,458,701
Rich Corp Development Ltd	23,072
Ric's Auto Repair Team	56,452
Riverside Dodge Chrysler Jeep	29,196
Riverview Savings & Credit Union Ltd	27,450
RMD Security Systems	24,776
RNF Ventures Ltd	420,976
Ron's Plumbing & Heating (1980) Ltd	266,588
Rose Delta-Wholesale	39,908
Round Table Management Ltd	164,168
Royal Bank of Canada	138,677
Royal Canadian Legion	33,908
S & U Homes	49,700
S.T.S. Credit Union	43,525
Sask. Communications Network	145,668
Sask. Corrections and Public Safety	78,639
Sask. Environment	42,239
Sask. Finance	2,765,797
Sask. Food Industry Development Center Inc	26,040
Sask. Government Insurance	6,672,621
Sask. Government Relations and Aboriginal Affairs	87,852
Sask. Highways and Transportation	855,089
Sask. Institute of Applied Science and Technology	45,667
Sask. Labour	42,824
Sask. Liquor and Gaming Authority	359,400
Sask. Opportunities Corporation	679,373
Sask. Water Corporation	108,202
Sask. Workers' Comp Board	231,539
Saskatchewan Government and General Employees Union	551,809
Saskatchewan School Trustees Association	26,620
Saskatchewan, Province of	490,899,881
Saskatoon First Nations Investment Corp	35,100
Saskatoon, City of	1,697,919
Saskcon Repair Services Ltd	193,962
SaskEnergy	6,994,728
SaskPower	6,150,623
SaskTel CPP	13,212,125
Saunders Electric Ltd	31,161
Saunders Evans Architects Inc	261,257
SCN Expanding Horizons	131,760
Scotiabank	1,270,950
Scythes Inc	26,763
Semhar Cleaning	46,790
Servicemaster Clean	79,769
Sesco Inc	29,000
SGEU/SPMC Extended Health Plan	85,646
Shell Canada Products	939,205
SLG Holdings Ltd	23,471
Snake Lake RNF Ventures Ltd	45,836
SNC-Lavalin Profac Inc as Agent for CBC	922,403
Souris Valley Extended Care Centre	91,504
Southern Aviation Limited	25,498
Speedy Glass	95,637
SPRA A Joint Venture	112,505
Standard Motors (77) Ltd	43,809
Stantec Consulting Ltd	83,183
Stone Hutchinson Architects Ltd	21,623
Success Office Systems	38,540
Suer and Pollon Mechanical	155,200
Sun Life Assurance Company of Canada	36,423
Supreme Office Products Limited	648,514
Swift Current, City of	171,659
SWS Detention Group Inc	51,915
Sysco Food Services	293,036
T & T Realty Ltd	426,032
T.R. Petroleum Ltd	184,824
Tamarack Ventures Inc	24,212
Tash's Flooring Outlet	20,975
Tasko Developments Ltd	34,196
TD Visa	5,981,074
TGS Harvard Management Services	1,537,784
TGS Land Development Corp	101,423
TGS Properties Inc	312,913
The Bank of Nova Scotia	1,801,555
The Cadillac Fairview Corporation	622,687
The Truck Outfitters	25,708
Thermal Metals Ltd	37,158
Thorpe Brothers Ltd	400,417
Three Sisters Mountain Village Ltd	864,168
ThyssenKrupp Elevator	90,753
Tim Burton's Moving	71,881
TMC Technology Management Corporation	651,226
Trade West Equipment Ltd	91,863
Trane Saskatchewan	51,808
Tranluu's Upholstery	28,208
Trident Holdings	44,711
Triple Seven Chrysler	53,995
Tyerman Investments Limited	20,033
Ulmer Chevrolet Oldsmobile Cadillac Ltd	23,917
UMA Engineering Ltd	58,830
Unicon Pipeline Ltd	168,068
Unisource Canada Inc	32,168
University of Regina	71,569
Uranium City Bulk Fuel Ltd	40,441
Urban County	34,812
Urbana Architects Corporation	90,790
Vaughan's/Queen City Moving Systems	57,160
VCM Contractors & Engineers Ltd	672,569
VICWEST	69,312
Vipond Inc	143,322
Walter's Industrial Mechanical Ltd	43,871

WARDROP Engineering Inc	374,876
Warneke-Theobald, Erwin	75,481
Wascana Centre Authority	272,313
Wawryk Associates Ltd	105,952
Webb's Office Equipment Inc	106,939
Weber Construction Ltd	106,525
Wesco Distribution-Canada, Inc	28,875
West Central Developments Ltd	415,123
Western CML Cleaners Ltd	22,144
Western Dodge Chrysler Jeep	33,621
Westridge Construction Ltd	2,289,711
Wheatland Business Forms A Div of Paperworks Inc	22,502
Wheaton Chevrolet Oldsmobile Inc	21,937
Whitmore Park Certigard	23,835
William Kelly Architect (1983) Limited	54,798
Wolfe Group Investments Ltd	3,023,935
Wolfe Management Ltd	1,897,207
Women Entrepreneurs of Saskatchewan Inc	31,011
Yorkton, City of	158,275
Ziebart Trimline	33,092
Zora Katic Design	25,914
7-Eleven Canada Inc	68,063
101008353 Sask Ltd	67,075
1572880 Ontario Limited	291,640
1870 Albert Street Holdings Ltd	276,958
371894 Alberta Ltd	24,219
590577 Saskatchewan Ltd	265,889
592791 Saskatchewan Ltd	53,971
611357 Saskatchewan Ltd	45,751
621824 Saskatchewan Ltd	150,713
625706 Saskatchewan Ltd	527,963
628079 Saskatchewan Ltd	218,477
Payees under $20,000	7,018,788
Total	**$713,043,205**

Grants in Lieu of Taxes

Unaudited listing of grants paid in lieu of property taxes and local improvement charges of $5,000 or more for 2003-2004.

Payee	Amount
Melfort, City of	12,230
Moose Jaw, City of	8,047
Prince Albert, City of	177,483
Regina, City of	65,301
Saskatoon, City of	119,068
Payees under $ 5,000	10,079
Total	**$392,207**

Personal Services

Unaudited listing of individuals who received payments for salaries, wages, etc. that total $2,500 or more for 2003-2004.

AAMUNDSEN, CARSTEN	35,376
ACHTEMICHUK, CHAD R.	38,959
ADAMS, THELMA	32,587
ADELMAN, DAVID L.	61,681
ALBERT, WAYNE EDWARD	39,149
ALBERTS, VICKI LOU	27,792
ALI, MARIA	28,551
ALLEN, GEORGE	65,664
ALLEN, JASON	6,726
ALZATE, ROLANDO	8,917
AMBRIDGE, ROGER	65,664
AMYOTTE, MANNIE H.	43,337
ANDERSON, CLARA	39,585
ANDERSON, HARVEY	62,712
ANDERSON, NANCY	28,060
ANDERSON, ROBERT	7,474
ANDERSON, WAYNE M.	37,691
ANDRES JR., ROQUE	27,792
ANSELL, FRANCOIS	30,249
ANTILL, RICHARD	32,243
ANTONISHYN, JOLENE	6,280
APPERLEY, TY	32,483
APRIL, LAWRENCE	41,661
ARCHER, ARLEN	7,863
ARMSTRONG, ALLAN	40,299
ARNDT, HOWARD	75,828
ARSENAULT, CAROL DENEISE	11,943
ARSENAULT, DOUG	29,641
ARSENAULT, MATTHEW	7,252
ARSENAULT, MAURICE W.	92,067
ARSENEAU, SUSAN L.	25,969
ASHTON, KENNETH W.	75,828
ASPEN, VANESSA M	6,783
AUCHSTAETTER, BRADLEY G.	34,989
AUGUST, ERIC	6,136
AYERS, GAIL	8,558
AYOTTE, ROLAND V.	50,473
BABALOLA, LARA	7,925
BACHINSKI, TERRY JOHN	65,664
BAIER, TYLER	7,218
BAIRU, YEHDEGO	7,109
BAKER, JONATHON	8,922
BALIUS, KEN	57,480
BALKWILL, EDWARD G.	62,284
BALL, SHANNON FREDERICK	24,633
BALZER, LOWELL	54,384
BARAGAR, ROBERT	27,970
BARBER, COLIN R.	65,664
BARLOW, BURKE	4,171
BARNES, SHERRI D.	31,764
BARRETT, NICOLE	26,173
BARSI, GERRY C.	40,620
BARTON, ELVIRA	28,098
BATA, STEVE	51,348
BATEMAN, ALLEN D.	65,664
BATEMAN, ALLEN W.	65,664
BATEMAN, MELISSA	3,338
BATES, BARRY	27,696
BATES, RODNEY	29,401
BATES, SANDRA	31,764
BATESON, ROSS L.	5,837
BATKE, CLAYTON	11,853
BAX, KIMBERLY D.	15,630
BEAR, DANIEL M.	30,350
BEAURIVAGE, RONALD A.	36,748
BECKER, GENE	19,726
BECKER, MARTIN F.	35,425
BELANGER, GARTH	70,896
BELL, RICHARD	28,642
BELLA, WILHELMINA LEE	27,792
BELLAMY, RAYMOND G.	50,468
BENDER, GERALD	70,896
BENDER, SHELLY	11,545
BENKO, ANDREW W.	9,283
BENKO, KATRINA	2,946
BENS, CALVIN	31,172
BENSON, BYRON	21,264
BERG, ELLYN	61,834
BERNSTEIN, ALFRED G.	75,828
BERTRAM, MISTY	7,645
BETHUNE, GWENYTH E.	8,325
BETSON, MIKE	26,784
BIDEN, LAURA	3,334
BILLINGSLEY, GLENN W.	28,840
BIRNS-HAHN, MICHELE M.	26,402
BJELLAND, RAYE	38,353
BLASHILL, PAUL F.	29,349
BLENKIN, LAVERNA JUNE	49,008
BLONDEAU, GORDON B.	38,807
BLONDEAU, JOHN C.	37,350
BLONKE, CALVIN	57,435
BLYTHE, DONNA E.	45,103
BODE, NIKKI L	12,420
BOETTCHER, DARLENE	15,549
BOGARD, BRENT W.	75,828
BOGARD, SHIRLEY	10,864
BOIRE, JASON	19,072
BOKAMYER, DANIEL	28,120
BOKAMYER, SANDRA	33,415
BOMBERAK, RHONDA	3,455
BOOTH, DEBBIE	15,938
BOROWSKI, ADRIENNE	26,153
BOURGEAULT, LIONEL J.	29,813
BOURQUE, MONTY P.	26,625
BOWES, CHAD	3,839
BOYACHEK, CHERYL	25,933
BOYER, RONALD	34,796
BOYKO, MELBA	32,076
BOZAK, ROBERT W.	20,374
BRANDOLINO, ARTHUR	29,493
BRANIFF, MERVIN D.	32,665

BRASS, JEFF	36,353
BREZINSKY, ROBERT	54,492
BRICE, KAREN L.	12,167
BRIERLEY, LLOYD E.	54,108
BRIGGS, DENNIS M.	31,022
BRISBOIS, LAWRENCE G.	2,747
BROCHU, ELAINE K.	34,548
BROCK, CYRIL D.	60,600
BROCK, MIKE	3,800
BROTHEN, HEATHER	4,688
BROWN, GORDON H.	32,057
BROWN, HERB T.	47,808
BROWN, KATHY L.	6,063
BROWN, MARIANNA	42,624
BROWN, MICHAEL	27,696
BROWN, VERNA A.	6,425
BROWNE, GERALD	31,999
BRUCE, SHELLEY	36,972
BRUVOLD, MERVYN	45,348
BRYANTON, DAVE S.	86,856
BRYANTON, MICHAEL	7,694
BUCKOSKI, MARTHA E.	42,348
BUCSIS, BARRY	43,639
BUCSIS, WAYNE	21,377
BUEHLER, BRADLEY	29,579
BUELL, DARIN	17,690
BULYCH, CURTIS D.	30,720
BUMPHREY, JOANNE	6,891
BUMPHREY, R. BRIAN	33,552
BUMPHREY, WILLIAM	65,664
BURNETT, DIANNE	3,496
BUSH, DONALD R.	47,808
BUSSE, STEVE	34,368
BUZASH, DARLENE	17,517
BUZASH, GLENN E.	38,220
BUZASH, JOYCE	28,166
BUZASH, RANDY A.	29,982
BYE, S. DOREEN	29,952
BYERS, ANNETTE	5,160
CACHENE, TAMMY A.	12,573
CALEVAL, PERRY	28,753
CAMERON, SHANE	10,092
CAMPBELL, ALLAN	30,488
CARDINAL, DIANNE	37,198
CAREY, COLLEEN	70,920
CARLSON, ARTHUR	30,741
CARMICHAEL, CATHERINE M.	32,110
CARON, DAMONE	3,804
CARON, TIFFANY	5,096
CARR, JEFF	17,556
CARRIERE, DEAN	21,099
CARRIERE, SHIRLEY	14,480
CARSON, THOMAS WAYNE	39,936
CATHCART, DEREK	67,393
CATTELL, LYLE	45,941
CAULFIELD, MARIE E.	19,395
CAVERS, SHELDON	50,501
CAWOOD, MICHAEL	4,873
CEREDON, DERICK	7,150
CHABOYER, LORRAINE	14,176
CHAMBERLAIN, DENNIS G.	44,569
CHATTERSON, DANA	5,291
CHEPIL, CHRIS	7,659
CHERNESKI, DONALD N.	40,395
CHESTON, ALLISON	28,720
CHEUNG, BRIAN	6,068
CHHOKAR, JESS	5,985
CHITOLIE, BRYAN P.	58,512
CHITTENDEN, NEYSA	41,832
CHOUINARD, DANIEL GORDON	11,219
CHRISTENSEN, BRENT	26,801
CHRISTIE, DEBORAH L.	81,168
CLARKE, ROBERT G.	56,362
CLAY, SHARLA	5,979
CLAYPOOL, SHYLO	8,056
CLAYTON, JEFF	62,500
CLAYTON, RAY	132,135
COAKWELL, RICHARD	43,164
COCHRANE, JASON R	8,580
CODE, PAGET	5,893
COLCLOUGH, LAURA	9,642
CONWAY, CHARLENE	2,847
COOMBER, ROY R.	70,776
COOMBS, KEITH D.	60,804
CORCORAN, MARTIN	27,894
COULT, EUNICE A.	60,804
COUTU, NANCY	29,063
CRAIN, HERMAN	24,175
CRANFIELD, HELENE	29,952
CROFTS, MARLENE	28,371
CROSS, SHANNON JANE	49,008
CULLEN, CINDY	55,832
CWYNAR, DOUG	46,926
DANYLKO, CHAD	21,392
DARNELL, LENORA M.	38,280
DASH, DALE	39,329
DAVALOS, HUMBERTO A.	33,306
DAVIS, JAMES R.	33,136
DAVIS, ROBERTA	3,452
DAY, BARRY A.	49,565
DEAN, WILFRED	27,859
DEBRUYNE, SANDRA M.	7,656
DECK, GLENN	81,168
DEKOK, CHELSEA	4,554
DEMARSH, DAYNE	3,834
DEMASSI, COREY M.	33,408
DEMASSI, MICHAEL J.	49,297
DEOBALD, AMBER	5,118
DEPTUCH, BRIAN	28,565
DESPINS, GLEN	64,008
DESPINS, WENDY P.	49,142
DEUTSCH, NELDA	30,832
DICKIE, JAMES J.	32,820
DICKSON, DOUGLAS	5,557
DIELSCHNIEDER, BARRY R.	61,210
DISHKO, DAVID SIMON	36,664
DIXON, DOUG J.	39,180
DOETZEL, ALICIA	4,029

DOLTER, LINDSEY	28,895
DOLTER, RYLEY A.	28,022
DOMBOWSKY, PAUL	26,831
DONOVEL, IVAN N.	38,837
DOVE, RANDY	73,934
DRADER, CATHY E.	83,483
DRAPER, ROBERT D.	65,532
DREGER, MARINA	28,848
DRUMMOND, JACQUI	34,265
DRUMMOND, NORMAN	86,856
DUBRAY, BRADLEY H.	38,780
DUECK, DIANE	18,726
DUFAULT, ROLAND	34,296
DUGUID, LANCE	50,328
DUHAIME, VICTOR	29,364
DUMONT, BRIAN D.	15,486
DUMONT, ROGER J.	47,042
DUNN, NORMA	28,179
DUONG, CUONG	26,394
DUPUIS, ROBERT	31,169
DUREAU, DARWIN SCOTT	5,362
DURLING, HARRY	70,896
DUROCHER, COLLEEN	2,602
DUSYK, CHARLOTTE G.	65,664
DUVAL, COLLEEN M.	49,740
DYER, MARNIE	33,511
DZIAK, LILIA	32,820
EASTWOOD, DARLA	7,913
EASTWOOD, MARLENE A.	30,184
EATON, STUART	59,051
ECKLUND, LEANNE M.	36,972
EDMISON, DONALD	42,478
ELASCHUK, ERIN	4,649
ELCHUK, ANDREW	7,445
ELDER, DOUGLAS	73,183
ELDER, ROBERT D.	44,064
ELKE, DIANNE	56,280
ELL, LARRY	47,808
ELLIOTT, BRIAN	28,193
ELLIOTT, ERIC	43,164
ELLIS, JUSTIN	11,596
ELSNER, BRADLEY	5,816
ENGLESMAN, HELEN	30,370
ENS, KENNETH	31,418
EPLEN, LEANNE	35,188
ERICKSON, LESLIE	3,581
ERMEL, RON	36,303
ETCHEVERRY, TIMOTHY	5,645
ETCHEVERRY, TRISTAN J.	7,278
EVANS, SHEA	4,206
EWERT, THELMA ANNE	31,495
FAHSELT, BRENT	30,204
FAYANT, CECELIA MARIE	31,764
FAYANT, RUTH A.	20,541
FAYANT, SHARON	12,112
FEHR, GUY	65,640
FERGUSON, CADE	2,740
FERGUSON, PATRICIA	38,671
FERGUSON, SHELLY	56,280
FERRARA, ALLAN E.	65,664
FIDDLER, CARY A.	29,476
FIDDLER, JOEL	4,258
FIDDLER, KEN	30,105
FIDDLER, TIMOTHY	29,257
FIDLER, RAMONA B.	28,357
FIESSEL, BRENDA	30,882
FINEDAY-LARSON, SANDRA	30,405
FINK, KELLY	30,270
FIRMAN, MARIYA	4,084
FIRMAN, OKSANA	12,998
FISHER, DOUG A.	7,735
FISHER, LAURA	10,448
FISHER, LINDA	39,936
FISHER, LINDSAY	12,414
FISKE, GERALD R.	48,864
FLEMING, DIANE J.	23,987
FLETCHER, LEONA	29,582
FOK, VINCE	7,428
FOLLIOTT, TREVOR	5,617
FORBES, NICKY-JO A.	8,746
FORGIE, LEANNE	58,893
FORSYTH, DAVID	34,160
FORSYTHE, BEVERLY E.	29,427
FOSSUM, DAVID	15,925
FOSSUM, ROBERT	39,864
FOX, MARILYN	4,388
FRANCIS, IVAN	70,896
FRANKLIN, KELLY	4,620
FRANSON, JAYSEA	25,786
FRANSON, REGAN	5,085
FRASER, SCOTT	27,786
FREDERICK, DEBRA	3,407
FREDERICK, JAN	39,936
FREDERICK, KEN	84,880
FREI, BRIAN M.	32,028
FRIESEN, BRAD	29,367
FRIESEN, JOHN A.	25,190
FRIESEN, QUINTON	9,642
FUENTES, JUAN L.	42,506
FUHR, MARVA A.	14,710
FUNK, YVONNE	15,306
GACKLE, DONALD	49,035
GALLAGHER, RYAN	2,965
GALLAGHER, THOMAS	65,664
GAMBLER, CYNTHIA	19,410
GARDINER, ERIC	3,019
GARDNER, ELENA	14,772
GARDNER, FRED R.	50,707
GAREAU, ROGER	25,675
GARLOCK, JANET M.	18,365
GARTNER, ANITA D.	29,264
GARTNER, DOREEN	29,884
GARTNER, SHARON L.	29,338
GARVEY, LINDA	2,568
GEBHARDT, DARREN	31,764
GEE, HARTLAND J.	43,164
GEIB, LEROY M.	2,886
GEIS, ANNE M.	13,532

GELOWICZ, ERNIE D.	39,015
GELOWICZ, RHONDA	44,181
GENDALL, LEONARD	70,920
GERGELY, DARLENE	27,792
GETTLE, GARY P.	30,204
GETZ, CHRISTINA	6,840
GETZ, NATASHA	6,176
GHEBREMEDHIN, HANA	13,811
GIBSON, JOHN	28,603
GIBSON, SUSAN	32,346
GIENI, MARK	31,354
GIILCK, LINDSAY	13,586
GILCHRIST, IAN G.	75,744
GOERTZ, DALE M.	29,437
GOOTA, SUZANNE	28,890
GOTTSELIG, KARLA LEE	38,319
GRATTON, LEONARD J.	31,835
GRAY, DARL	44,380
GREEN, CONNIE ANN	38,220
GREFF, JARRED	2,960
GREGOIRE, GARRY	29,847
GREIER, FAYE	16,112
GREIER, SHELDON W.	32,277
GREWAR, LISA	48,618
GROSSMAN, JENNIFER	35,181
GRUGAN, STEPHEN	16,683
GUILMETTE, TED	33,615
GUSTAFSON, ERNIE M.	34,453
HABTEGABIR, KIFLE	16,027
HABTEZION, TERHAS	18,298
HADLAND, MYRON	32,809
HAGEL, CLINT T.	4,555
HAGEL, THOMAS	50,754
HAGEN, ELSIE	33,408
HALL, JACQUELINE D.	31,764
HALPAPE, JANET	29,011
HALVORSON, CAROL	59,244
HAMILTON, KENT	51,821
HAMILTON, ROBERTA D.	38,532
HAMRE, BARRY	74,095
HAMRE, BETTY M.	16,336
HANDFORD, LESLIE A.	84,192
HANLEY, JODY W.	33,291
HANOFSKI, RUDY	29,335
HANSEN, ALAN	65,664
HANSEN, ALBERT	4,060
HANSEN, CECILE	31,186
HANSEN, TYREL	5,708
HARACH, DAN	5,974
HARE, ALBERT	17,872
HARRISON, HARVEY	60,231
HARRISON, KATHLEEN M.	15,141
HART, JOHN	21,432
HART, WENDY M.	7,388
HAUGEN, BRETT	34,852
HAVANKA, WAYNE	6,409
HECK, BRENT	48,312
HEGEL, KENNETH E.	75,828
HEHN, MICHAEL	29,628
HEIDT, RICK K.	11,579
HEISLER, STEVEN T.	19,894
HENDOUS, JANICE	8,825
HENDRICKSON, PENNY-SUE	38,280
HEPTING, HEATHER	43,872
HERBERT, DAVID G.	34,811
HERCZAKOWSKI, PETER	15,832
HERNDIER, LORI D.	38,792
HERPERGER, JEANETTE	14,772
HESSION-DAVIDSON, CORRINA	29,521
HETHERINGTON, GLEN	32,412
HETHERINGTON, NOREEN A.	81,168
HICKE, ERIC	28,708
HICKS, DEBBIE L.	38,644
HILL, DANIEL	45,414
HILL, MERVIN	44,325
HILSEN, BARRIE M.	23,666
HIPFNER, RONALD	61,116
HIPKE, HEATHER	24,326
HISLOP, DARCY J.	88,920
HODGSON, GREG	10,511
HOENMANS, GREGORY	33,123
HOFFMAN, KENNETH J.	28,041
HOGAN, J. DARYL	31,187
HOGAN, NATHANAEL P.	29,177
HOLSTEIN, KENNETH	5,218
HOPKIN, STUART	37,526
HORBAY, LEISA	4,465
HORNER, KEITH	7,322
HORSEFALL, ROSANNE	36,893
HORSMAN, DEBBIE L.	34,827
HORVATH, GARRY L.	49,308
HORVATH, TRENNA L.	11,773
HOULE, CORA L.	3[illegible]482
HOWAT, ALLAN J.	5,131
HRYHOR, LOIS	39,966
HUBER, GLEN ERVEN	53,172
HUBER, HELEN	86,856
HUBER, RITA	10,498
HUBER, SANDI G.	25,893
HUDELL, MELLISA E.	3,693
HUI, JASON	30,034
HUSAK, WAYNE N.	38,220
HUSTEJ, AUDIE	17,829
HUSTEJ, WENDY	29,641
HUYGHEBAERT, JOHN M.	45,226
IONESCU, JOAN	60,240
ISBISTER, ROBERT A.	86,856
IVAN, ALLAN L.	29,674
IVERSON, ANDREW	3,599
IVEY, GERALD N.	48,361
JACKSON, BRUCE	44,064
JACKSON, CHERYL	9,606
JACKSON, CORY	21,998
JACKSON, GARRY	32,076
JACOB, ERIN	5,139
JACOBS, LARRY	55,043
JACOBSON, SHARON	35,427
JAHN, JUDY	16,558

JAHNKE, AARON A.M.	63,876
JANZEN, KENNETH D.	42,531
JANZEN, MARY	24,675
JARVIN, MILES	53,640
JATTANSINGH, DARLA D.	38,022
JEANCART, NANETTE P.	30,284
JENKINS, DONALD KEVIN	43,588
JIJIAN, JAMIE	30,254
JOHNSON, BEVERLY DIANE	64,488
JOHNSON, BLAINE J.	38,029
JOHNSON, CAMERON	4,053
JOHNSON, DANIEL S.	29,776
JOHNSON, DAVID MONROE	32,200
JOHNSON, JAMES W.	29,890
JOHNSON, ROBERT J.	32,787
JOHNSON, WILLIAM	70,896
JOHNSTON, JARET	20,900
JOHNSTONE, COREY C.	29,508
JONES, DALE	36,017
JONES, DENNIS C.	86,856
JONES, TRACEY A.	35,732
JUDD, TED W.	5,708
JUNEAU, BERNIE	42,228
KACHMARSKI, DONALD J.	40,891
KACHUR, CAREY-SHAYNE	31,439
KACHUR, CHRISTOPHER	28,111
KACHUR, DANA	47,304
KACZMER, REG	47,997
KACZMER, SHIRLEY A.	27,154
KAHSAI, ERITREA	22,159
KARCHA, JUDY	20,163
KAYSEASS, ALBERT	29,151
KECK, DOUGLAS J.	37,571
KEENE, DAVID J.	29,440
KELLY, ABBY	28,215
KEMP, HEATHER	27,868
KENNEDY, BARRY	34,971
KENNEDY, CHAD	7,229
KENNEDY, HARLAN G.	84,924
KENNEDY, MARLENE	14,803
KENNEDY, MYRNA R.	32,568
KENNEDY, RHONDA N.	24,444
KENT, DONALDA	27,968
KINGSTON, DOUG I.	44,064
KIPLING, PENELOPE ANN	9,657
KIRICHENKO, BEATRICE	31,376
KIRKHAM, STEVE B.	50,259
KISSICK, KATHY A	5,424
KIST, MARVIN W.	56,280
KLAASSEN, CHUCK	15,552
KLASSEN, DEBORAH	31,279
KLEIN, AARON	15,138
KLEIN, DEVIN	4,528
KLIEWER, ROBERT	29,104
KLINE, DARREN	12,594
KLIPPENSTEIN, MICHAEL	64,716
KLYNE, MARVIN	5,969
KLYNE, RICHARD	27,893
KNISLEY, DANIEL G.	75,468
KNOSS, ANGELA	15,772
KOCUR, KEN R.	35,019
KOENDERS, KATHLEEN	12,362
KOLOSA, BEVERLY A.	33,408
KOOP, DONALD	108,516
KOSHINSKY, DENNIS	32,380
KOSHMAN, DEBBIE F.	108,516
KOSTIUK, KAREN L.	33,408
KOTYK, BARRY P.	45,716
KOVACEVIC, MILADINKA	21,853
KOWAL, JACQUELINE	29,627
KOWAL, MARLENE	13,338
KOWALSKI, DARLENE G.	33,287
KOWALSKI, DARRELL M.	34,272
KOZA, DARYL	67,092
KOZIEL, COSETTE	29,744
KRAHENBIL, BRENT A.	55,743
KRAM, GARY	20,927
KRAMMER, ANGELA	7,121
KRAUSHAR, TRAVIS	3,449
KREKLEWICH, LELAND	5,882
KREPS, BLAINE	26,676
KRISTOFF, MICHAEL A.	5,502
KRUG, LESLIE P.	18,098
KRUPSKI, JANE M.	30,984
KSYNIUK, DAN	21,780
KUBE, RITA M.	9,519
KULCSAR, JOSEPH	17,221
KULLMAN, BEVERLEY A.	65,664
KULYK, LARRY A.	46,104
KUNTZ, EARLA M.	47,376
LABERGE, ANDRE MICHEL	65,664
LABERGE, JON P.L.	30,702
LAING, ERIC J.	54,953
LAKIC, MILIJANA	27,804
LAM LAM, TRI	29,347
LAM, MAI	32,528
LAMBERT, PHILIP	102,348
LAMOTHE, MICHEL G.	27,696
LANG, SHIRLEY A.	31,337
LANGKAMMER, DIANNE	18,790
LARSEN, DEREK	32,296
LARSON, JUDY	30,964
LARSON, PAMELA J.	31,795
LASALLE, MURRAY J.	27,696
LAWLEY, BETTY A.	33,301
LAWRENCE, ALAN	17,274
LAWRENCE, DONALD E.	31,526
LAWRENCE, SHAREEN	32,280
LAYTON, WARD A	6,690
LEACHMAN, BILL	30,480
LEE, KING	60,957
LEE, LIM Y.	70,896
LEE, WENDY	3,826
LEEFE, HARVEY	28,230
LEHNER, ROBYN	4,669
LEIER, DOLORES	25,401
LEITNER, GREGORY A.	47,124
LENIC, TODD	28,855

LEVESQUE, PAUL	3,497
LEWCHUK, BRIAN	30,493
LEWIS, KEN	54,339
LIAGRIDONIS, MATINA	29,440
LIEFFERS, JEFF	61,949
LINANTUD, RUBEN	30,178
LISAFELD, NICOLE	5,930
LISTWAN, JOAN	29,237
LITTLEMORE, RUSSELL	39,985
LOEWEN, SHELLEY	27,971
LOGGIE, DIANNA	14,044
LONG, GARRY R.	66,720
LONGMAN, JAMES	7,380
LOUTTIT, JACK	29,814
LOVEDAY, BRIAN W.	30,204
LOVERIDGE, BARBARA L.	65,797
LOW, JAMES F.	35,912
LOWE, GEOFFREY JAY	28,437
LOWENBERGER, HERBERT RON	36,600
LUMB, PATRICK	69,974
LUSSIER, JEAN SERGE	13,903
LYLYK, SHARON M.	29,292
LYNDEN, MICHAEL	90,672
MACKENZIE, ALLAN	34,375
MACKENZIE, GRANT	46,415
MACLENNAN, SHAWN M	27,444
MACLEOD, RYAN N.	26,293
MACPHERSON, MAXINE	39,398
MADDEN, ROBERT N.	81,168
MAIN, DARRYL	2,858
MALANOWICH, EVA	29,176
MANN, COURTENAY	2,710
MANN, VAL G.	8,494
MARCKOSKI, STEVE	25,952
MARCOTTE, SANDRA	28,540
MARION, LEONARD	35,143
MARKEL, RAYE A.	43,480
MARKS, JEFF	29,377
MARSHALL, AARON	19,775
MARTIN, JANE	22,128
MARTIN, RON	43,581
MARTIN, SHELLEY A.	42,228
MARTIN, WAYNE	32,132
MARTYNOOK, JEANETTE GALE	32,152
MASON, GLENNYS	30,984
MASSEL, MARIAN R.	32,366
MASSOUD, IBRAHIM	65,664
MATTHEW, WILLIAM A.	70,896
MCADAM, SAM	38,990
MCAULAY, JAMES	65,664
MCCALLUM, LENA	31,265
MCCORRISTON, PAUL	8,560
MCDONALD, CHRISTINE	28,839
MCDONALD, KAREN	28,800
MCDONALD, YVONNE	7,914
MCEWEN, ELIZABETH GAIL	29,053
MCGILLIS, GEORGE P.	31,936
MCGONIGAL, WAYNE	33,048
MCGOUGH, TYLER B	28,641
MCGRATH, BRIAN	23,697
MCGREGOR, RYAN	31,149
MCINTYRE, PATRICK	25,202
MCKENZIE-PELLETIER, DEBBIE L.	28,054
MCKINNON, DONALDA B.	9,366
MCLEOD, RICKIE	7,325
MEACHER, KEVIN W.B.	8,657
MEAD, KEN	29,303
MEAD, SHEILA ELIZABETH	8,128
MEDFORTH, ALICIA	5,617
MEDL, EDWIN	31,236
MELNYK, TARA	10,097
MEPHAM, SUSAN M.	61,536
MERCER, ROBERT	30,204
MERKOWSKY, BERNICE	28,366
METZ, MARCEL G.	41,057
METZ, TREVOR	29,532
MEYER, NORMAN	76,470
MEYERS, FERNE	29,490
MEYERS, LLOYD	44,771
MICHEL, DONNA	15,639
MILLEKER, DWIGHT E.J.	81,168
MILLER, VERA	37,006
MILLIKEN, JIM E.	31,132
MILLS, BARBARA	29,260
MILNE, RYAN	30,127
MINION, DALE R.	86,856
MIRZA, NADEEN S	3,301
MITCHELL, GLYNN PATRICK	74,244
MOFFAT, ALAN H.	108,516
MOFFAT, DARRELL	43,261
MOHNS, LYNN	34,412
MOLANO, RAPHY	29,273
MOLESKY, DAVID N.	8,926
MOONEY, DARRELL	30,699
MOONEY, MERV	36,836
MOONEY, TERRY	7,686
MOORE, MARK	13,294
MOORE, MICHAEL	2,628
MORGAN, LILA B.	28,710
MORGAN, MARLENE	22,886
MORHART, RAYMOND M.	40,146
MORO, ERNESTO	34,932
MORRIS, MURRAY C	41,906
MOSIMAN, MARILYN H.	41,024
MULLEN, ALLEN D.	86,856
MUNRO, MEGAN	6,001
MUSIC, HEATHER	56,280
MUSIC, TYLER	18,792
MUSK, DARCY G.	30,797
MYKYTUK, CHRISTINE	17,818
MYSIOREK, BARBARA	16,548
MYSIOREK, MIROSLAW	36,376
NADLER, LAURIE	57,084
NADOROZNICK, KAREN	31,951
NAGY-JEEVES, BRANDY	12,994
NAHIRNEY, DANIEL STEVEN	29,020
NATOMAGAN, DESMOND	3,395
NATOMAGAN, MARGARET	24,654

NAUMETZ, JOHN	2,640
NEB, EUGENE	33,674
NEDDOW, JOANNE	59,820
NEHRING, VIOLET S.	18,897
NELSON, DALE	21,537
NELSON, DEBRA	26,676
NELSON, STACEY LISA	29,380
NELSON, WAYNE D.	45,539
NEPPER, ASHLEY	27,858
NEPPER, PAUL R.	70,896
NESSETH, PAMELA	8,849
NEUMANN, CAREY M.	14,487
NICHOLAS, SANDY	34,748
NICHOLSON, LAWRENCE	30,438
NICHOLSON, LESLIE	63,276
NIKISH, ALLAN T.	32,851
NOBLE, WALTER	24,660
NOLIN, IRENE C.	3,335
NORDIN, ALBERT	75,828
NORDYKE, MARLENE	28,935
NOSEWORTHY, DAISY	5,759
OBERG, JODY M.	24,207
OBOROWSKY, LAWRENCE P.	49,330
O'BRIEN, PATRICK D.	80,428
OCHITWA, PAUL OREST	75,828
O'CONNELL, DAN	49,308
OGU, LINDA	8,760
OLLENBERG, DIAN	31,764
OLSON, ARNELL	36,843
OLSON, STEPHEN	34,707
ORR, MARIANNE C.	31,810
OSICKI, GREGORY H.	75,828
OTTEN, BRIAN	32,412
PACHAL, MARTIN	27,176
PACZKOSKI, SHIRLEY	28,723
PALMA, ANA	29,263
PANKRATZ, KELLY	25,150
PAQUIN, ALVIN G.	37,168
PARKER, BARRIE RICHARD	86,700
PARKER, CURTIS	44,520
PASQUA, PATRINA Y.	29,633
PATTERSON, ROBERT	35,722
PATTINSON, GARRY W.	5,773
PATZWALD, LARRY A.	33,578
PAUL, GEORGE B.	34,669
PAUL, ORAN K.	75,516
PAUL, RICK C.	29,717
PAYNE, MEGAN M.	8,194
PEACOCK, ROBERT	29,794
PEARSON, DUANE	34,272
PEDERSEN, LEXANDRA	12,531
PEDERSEN, VALERIE	5,287
PELKEY, SHELLEY L.	26,727
PELLETIER, COLBY	27,097
PELLETIER, HOLLIE J.	15,971
PELLETIER, SHANE	32,082
PENNER, VIMY	30,887
PERRIN, DALE	30,402
PERRY, LYNDON	31,270
PETERS, CARLA M.	34,128
PETERS, ROBERT	34,412
PETERSON, MARGARET	59,268
PETFORD, COREY	7,489
PETROWSKI, MICHAEL	32,523
PETRUNIAK, DARNELLA	27,696
PHILLIPS, MICHAEL	21,836
PHILLIPS, MICHELLE	3,603
PHIPPS, KENNETH W.	34,248
PICHULA, KENNETH	31,895
PICHULA, TRACY	29,349
PICKERING, KENNETH	15,331
PIDBOROCHYNSKI, HARRY J.	25,922
PIDPERYHORA, LORI A.	2,681
PIROT, MIKE	3,306
PIZZEY, GLORIA	13,514
PODHORODESKI, BRIAN	34,362
POITRAS, OLIVER	34,569
POLLARD, DANNY L.	32,357
POLOWSKI, MATTHEW	2,729
POMPU, MORRIS	29,556
PONGRACZ, CHRISTINA	4,771
PONTO, BYRON	10,803
PORCINA, MARK	4,198
PORTER, HUGH DOUGLAS	27,783
PORTER, LOREEN	44,240
PORTMAN, DIANNE W.	13,503
PRETTY, WAYNE	8,018
PRYTULA, DENNIS L.	46,656
PYLE, BRADFORD	4,775
QUENNELLE, GERARD	7,228
RAAF, LORI K.	27,465
RAAF, TARA	28,155
RACETTE, GRACE	37,976
RADIGAN, PAUL	81,469
RAKOCHY, BOB	32,076
RANDALL, ALLEN J.	29,578
RANDALL, NORMAN J.	60,312
RANKIN, LINDA	31,764
RAY, VERONIQUE	15,040
READ, CLAIRE	13,848
READ, TERRY D.	39,936
REBUCAS, SATURNINO	30,403
REDDEKOPP, CORNIE	35,083
REDDEKOPP, SHELLEY	71,556
REDMAN, GERALDINE T.	19,948
REED, GISA V.	35,220
REGNIER, NORMA I.	38,559
REID, CELINE MARIE	17,835
REID, KEITH	27,337
REID, RAE G.	81,168
REIGERT, ALBERT D.	42,607
REILLY, BEV M.	27,792
REIN, BRUCE H.	29,796
REINHARDT, KEN K.	30,479
REISS-HOWE, SHARON	40,652
RENNER, GARY D	39,864
RENSBY, JEFF	55,716
RENTON, D. ROSS	43,164

RETI, WAYNE	13,829
REYNOLDS, KATHLEEN L.	21,843
RICHARDSON, GLENN	47,900
RIDER, TERRY	32,854
RIST, WENDY MARIE	29,050
RIVIERE, DOROTHY	85,332
ROBERTS, EDWARD A.	60,493
ROBERTS, WENDY	24,373
ROBILLARD, ROSE	7,570
ROBIN, DICKSON J.	70,896
ROBINSON, WAYNE	15,100
ROBISON, RHONDA M.	28,655
RODMAN, CHRISTINA A.	48,312
ROGAL, RONALD	29,914
ROHOVICH, DOYLE	24,915
ROMAN, ILIANA IVETTE	3,987
ROOKS, JAN	4,506
ROOTS, BRIAN	30,192
ROSE, CLAIRE	28,574
ROSE, RAE M	38,376
ROSENAU, BRIAN C.	49,308
ROSS, KATHY	13,236
ROSSEKER, RICHARD	30,152
ROTHENBURGER, TYLER	2,582
ROY, LEONARD	47,808
RUSCONI, GARTH	108,516
RUSKIN, CHRISTINE	36,972
RUSKIN, LEAH M.	28,862
RUSSELL, KURT	9,128
RUTHVEN, BRIAN	15,282
RUTTEN, MARK	3,079
RYDER, VERA	3,866
SALI, HEATHER	16,725
SALI, RAYMOND	30,204
SALUK, DON	30,061
SALZL, BRENT	6,074
SAMOLESKI, BILL	32,377
SANDERSON, LEAH	3,712
SANKEY, DANNY	65,664
SAPARA, MERVIN	64,380
SARETSKY, ELAINE	3,339
SASS, LEONARD JOHN	55,660
SAWATZKY, GERALD G	45,339
SCHENHER, NICK	5,702
SCHILLER, ANITA	7,121
SCHLECHTER, TYSON W.	30,243
SCHMIDT, CHRISTINE	30,137
SCHMIDT, DAVE	45,036
SCHMIT, LEE-ANN	4,123
SCHNEIDER, JAYNELL H	32,820
SCHNEIDER, TRENT D.	47,232
SCHNELL, FERGUS	69,924
SCHREMPEL, MARGARET	7,463
SCHULTZ, HOWARD C	47,098
SCHULTZ, RANDY	15,070
SCHULZ, JODI L.	32,268
SCHUMACHER, BRIAN R.	68,693
SCHUURMANS, ALISON	39,211
SCHUURMANS, CARMEN	29,324
SCHUURMANS, FRANK	71,730
SCOTT, PERRY	66,599
SCOVORANSKI, EDWARD	35,544
SEABORG, GARRY A.	45,910
SEABROOK, KENNETH	50,494
SEALE, R. GRANT	28,601
SEARSON, GEORGE N.	31,797
SEDLEY, RAYMOND	31,720
SEEL, DAVE	25,482
SEIDA, ROBIN	6,203
SELINGER, DONNA	34,669
SELINGER, KEVIN J	45,081
SELINGER, RAEANNE	48,912
SEMASCHUK, LAWRENCE	30,834
SERRANO, FELIX	32,525
SERVISS, JASON	78,005
SERWATKEWICH, CLIFF D.	30,075
SEXSMITH, HEATHER RAE	5,192
SHAHI, JARNAIL	7,953
SHALER, RUBY	28,099
SHANNER, ROBERT G	70,896
SHAW, CONRAD	13,046
SHAW, JAMES E.	37,178
SHIRKEY, CHARLES	39,230
SHORE, JUDITH	38,926
SHORTER, LENORE	33,960
SHREEVES, WARREN W	7,881
SHUMAY, HENRY	46,650
SIEBEN, JOSEPH	8,243
SILZER, DELAYNE A	45,732
SISK, NADINE	64,284
SITTER, SHARON	28,795
SKAALID, KRISTA L.	30,064
SKIFTUN, SANDRA L.	30,079
SLOWENKO, GORDON	29,705
SMITH, BLAIR A	44,621
SMITH, CAREY L.	8,754
SMITH, MALCOLM B.	29,841
SMITH, MARLOWE R	65,664
SMITH, MYRTLE	29,511
SMITH, RYAN E.	30,015
SMITH, SHAUN D.	70,896
SONNENBERG, LINDA	16,336
SORENSEN, CRYSTAL	5,617
SOROKA, SANDRA	15,266
SPANIER, GILBERT L.	30,235
ST. DENIS, JANICE	30,433
ST. ONGE, CANDICE	30,516
STACYSZYN, VALERIE A	43,928
STADNYK, PERRY	31,261
STAINES, MICHEAL	6,454
STAITE, TOM	30,222
STALLARD, AILEEN	42,321
STANKEWICH, LAWRENCE	61,244
STAR, LEONA	6,706
STARUIALA, GREG	31,179
STATLER, STACEY	39,196
STECHYSHYN, RONALD	32,552
STECIUK, LEEANNE	19,839

STEEVES, DOUGLAS J.	59,580
STEFFEN, ANGELA	7,191
STEIN, MARY	28,133
STEPHENSON, MICHELLE	11,470
STEVENS, CRAIG	4,216
STISHENKO, DERRICK	6,088
STONE, KENNETH	44,073
STONECHILD, CATHERINE	2,640
STORDY, JOHN F	61,104
STRAND, KELVIN WILLIAM	70,896
STRAND, LESLIE	41,895
STRIEMER, GARRY	17,985
STRIHA, RICHARD	29,364
STROH, HELEN	54,960
STUDER, PETER T	52,092
STUEHLER, LORETTA	30,731
STUEHLER, LORRAINE	29,291
STUSEK, RONALD A.	65,664
SWEET, JEFF D	75,516
TAFELMEYER, DOUGLAS	33,223
TALBOT, DENISE B.	40,495
TAMAKI, GRAHAM T	70,896
TANG, KIM	21,845
TAYLOR, JIM A	29,180
TAYLOR, KAREN	31,126
TESFAMARIAM, HEDAT	29,611
TETLOCK, JANET D.	34,691
TETLOCK, JEANNE	6,964
TEWELDE, BEN	47,733
THACYK, LISA	31,764
THOMPSON, JAMES	78,680
THOMPSON, SHEILA	31,764
TIAN, JOHN	47,808
TICE, BERNADETTE E	59,520
TINKER, IRENE HELEN	15,359
TOCHOR, JEFF	34,014
TOD, MITCH J.	29,733
TODD, RANDY	8,317
TOFFAN, KYLE	5,617
TOLOFSON, TANYA	23,082
TOMANEK, VICTOR C	48,864
TOMYN, KAREN	29,348
TOTH, DARRELL	73,596
TOTH, DOUG	61,092
TOTH, RONALD P.	41,063
TRAN, MARK	6,928
TRESSEL, LORNA J.	34,932
TRIPE DE ROCHE, DEBBIE	5,836
TRIPE DE ROCHE, ROBYN B.	3,588
TUER, DONNA	58,641
TULIK, TERRY R	4,037
TURNBULL, LINDA	21,177
TWIGG, ALEXANDRA	21,961
TYLER, TRAVIS	3,196
TYSOWSKI, ERIC	4,375
UELAND, DONNA	32,053
ULRICH, RODNEY	65,664
URJASZ, ANNETTE	30,984
URJASZ, MARILYN	40,846
URQUHART, JILL	34,987
VALIAHO, KARL	26,154
VANDEPOLDER, GUS J. A.	75,828
VENAAS, GARRY W	55,836
VENNE, ROSE MARIE	2,665
VILNESS, DESIREE	6,308
VINCENT, DONALD L	29,372
VOLK, EDWIN	33,260
VOSS, MARVIN R	45,333
WAFFLE, RONALD ANTHONY	30,494
WAGNER, ALBERT	5,004
WAKE, MICHELLE	18,995
WALKER, HEATHER	23,372
WALKER, LEROY	3,218
WALL, LEILA M	36,972
WALL, MURRAY	80,027
WALL, ROBERT	17,488
WALL, RUBY	9,788
WALSH, ANTHONY J	74,580
WALSH, BEN	11,057
WALSH, TIMOTHY	60,965
WALTER, KENNETH N.	83,071
WALTERS, CARRIE	23,544
WALTERS, MONA E	19,323
WARD, BRENDA	32,170
WARD, RALPH W.	37,414
WARD, WANDA	18,147
WASNIK, ELSIE	33,408
WATERS, WILLIAM GEORGE	30,204
WATSON, COLIN C	46,585
WAUGH, MARILYN A.	39,936
WAWRYK, MICHAEL	7,809
WAWRYK, ROBERT JOSEPH	86,856
WEEKS, ANDY	73,366
WEINMASTER, BRYON B	39,366
WEIR, PATRICK	41,906
WEISGARBER, DEREK	36,559
WEISGERBER, GARTH T.	44,154
WELDAY, ETHIOPIA	31,931
WELDEGHIORGHIS, SARA	26,001
WELDER, ROGER D	29,144
WENMAN, DEAN	38,785
WENMAN, DONALD R.	30,928
WESLEY, LINDA	11,832
WESSEL, TREVOR K	50,509
WEYENBERG, JUDY	19,252
WHITEHEAD, DALLAS	7,830
WHITEHEAD, DARREN	77,448
WHITEMAN, GLENNA	4,453
WHITING, BUFFY	5,978
WIEBE, GRANT	43,697
WIELGOZ, AL	51,986
WIGHT, RON	54,258
WILCOCKS, DEAN	30,936
WILDEY, RONALD E	32,568
WILL, MARGARET	9,574
WILLEY, WADE	13,876
WILLIAMS, BRIAN	7,744
WILLIAMS, DEREK	11,493

WILLIAMS, JILLIAN	5,314
WILLIAMS, PAMELA	32,663
WILLIAMS, TERRANCE M	29,787
WILLIAMS, TRACY M	57,384
WILLIAMSON, PETER C	32,145
WILLISON, STUART ROY	32,574
WILSON, DAVID ALLAN	70,896
WILSON, JOHN A	50,449
WINTER, WAYNE	30,474
WITTAL, GLORIA F	65,664
WOLBAUM, LARRY ANTON	65,664
WOLFE, LORNE	14,523
WONG, CURTIS JAMES	3,006
WONG, DAVID	43,164
WOOD, CHRISTOPHER	5,164
WOOD, RYAN	7,869
WOODS, CANDICE J.	6,807
WOWCHUK, ROSEMARIE	32,128
YAHOLNITSKY, VAL	32,280
YOUNG, RHONDA L.	7,822
YOUNG, WYNONA	56,769
YOUNG-NOGIER, TRISS	9,655
YUKE, SHAWN	4,215
YUNGWIRTH, MARVIN	27,120
ZAREH, KRYSTAL	9,716
ZARYSKI, SANDRA E	54,840
ZATYLNY, JOANNE	10,679
ZELANTINI, DION	29,632
ZERESELASIE, LETY	18,059
ZESS, JACK	12,681
ZIEGLER, ROBERT	69,924
ZINKHAN, JANET	28,382
ZINN, ROBYN L.	30,652
ZORN, DAVID	40,831
Payees less than $ 2,500	71,110
Total	**$35,264,223**

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